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Budget Estimates of Bombay, Sind & N.-W. F. P., 1940-41

Part V.

Government of Bombay

CIVIL BUDGET ESTIMATES

FOR THE YEAR

1940-41

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1940

Price—Re. 1 As. 9 *or* 2*s*. 9*d*.

CONTENTS

NOTE

The expression " Voted " in this volume means either voted by the Legislative Assembly or authorised by the Governor in exercise of the powers of the Legislature assumed by him under the proclamation dated 4th November 1939.

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NOTE

[illegible]

Schedule of expenditure authorised by His Excellency the Governor of Bombay for the year 1940–41.

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
7, Land Revenue	*6,82,500*	57,88,500	64,71,000
8, Provincial Excise	*4,21,700*	34,49,300	38,71,000
9, Stamps	....	1,94,000	1,94,000
10, Forests	*3,92,000*	23,06,000	26,98,000
11, Registration	....	5,27,000	5,27,000
12, Charges on account of Motor Vehicles Acts ..	*19,95,000*	3,37,000	23,32,000
13, Other Taxes and Duties	....	14,74,000	14,74,000
17, Interest on works for which capital accounts are kept—Irrigation Works.	*41,76,000*	....	41,76,000
Irrigation Works (including working expenses)—heads XVII, 18, 18 (1) and 19	*40,400**	20,02,000†	20,42,400
22, Interest on debt and other obligations	*1,15,05,000*	....	1,15,05,000
23, Appropriation for reduction or avoidance of debt ..	*7,22,000*	....	7,22,000
Carried over ..	*1,99,34,600*	1,60,77,800	3,60,12,400

* Made up as shown below :—

	Rs.
XVII—*Deduct*—Working Expenses	*5,000*
18, Other revenue expenditure financed from ordinary revenues—Public Works ..	*400*
Do. do. do. do. Civil Expenditure ..	*35,000*
	40,400

† Made up as shown below :—

XVII—*Deduct*—Working Expenses	9,74,000
18, Other revenue expend ture financed from ordinary revenues—Public Works ..	66,000
Do. do. do. do. Civil	7,71,000
18 (1), Other Revenue Expenditure financed from Famine Relief Fund	1,90,000
19, Construction of Irrigation Works	1,000
	20,02,000

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
Brought forward ..	*1,99,34,600*	1,60,77,800	3,60,12,400
25, General Administration	*20,71,000*	55,65,000	76,36,000
27, Administration of Justice	*20,94,000*	44,86,000	65,80,000
28, Jails and Convict Settlements	*73,000*	15,63,000	16,36,000
29, Police	*9,80,000*	1,41,79,000	1,51,59,000
30, Ports and Pilotage	*4,000*	1,000	5,000
36, Scientific Departments	....	1,07,000	1,07,000
37, Education	*4,11,000*	1,99,53,000	2,03,64,000
38, Medical	*4,14,000*	45,88,000	50,02,000
39, Public Health	*1,19,000*	30,64,000	31,83,000
40, Agriculture	*90,000*	11,45,000	12,35,000
XLI—Receipts from Electricity Schemes—*Deduct*—Working Expenses	....	8,400	8,400
41, Veterinary	*28,000*	4,04,000	4,32,000
42, Co-operation	*43,000*	21,62,000	22,05,000
43, Industries	....	7,22,000	7,22,000
47, Miscellaneous Departments	*87,000*	9,00,000	9,87,000
50, Civil Works	*7,29,700*‡	1,15,75,400‡	1,23,05,100
Carried over ..	*2,70,78,300*	8,65,00,600	11,35,78,900

‡ Made up as shown below :—

		Voted.	*Charged.*
		Rs.	Rs.
50, Civil Works		1,11,45,000	*6,31,000*
XVII—*Deduct*—Working Expenses—			
Establishment	2,25,000		
Tools and Plant	11,000	2,36,000	*55,000*
18, Other Revenue Expenditure—			
Establishment	6,000		
Tools and Plant	1,000	7,000	*1,600*
XLI, Receipts from Electricity Schemes—*Deduct*—Working Expenses—			
Establishment	1,000		
Tools and Plant	200	1,200	*400*
51, Bombay Development Scheme—			
Establishment	1,14,000		
Tools and Plant	11,000	1,25,000	*28,000*
53, Capital Outlay on Electricity Schemes met out of revenue—			
Establishment	1,000		
Tools and Plant	200	1,200	*400*
68, Construction of Irrigation, etc., works—			
Establishment	55,000		
Tools and Plant	5,000	60,000	*13,300*
		1,15,75,400	*7,29,700*

Heads of Expenditure.	Sums required to meet the expenditure charged on the revenues.	Sums required to meet other expenditure.	Total.
	Rs.	Rs.	Rs.
Brought forward ..	*2,70,78,300*	8,65,00,600	11,35,78,900
51, Bombay Development Scheme	....	7,58,000	7,58,000
53, Capital Outlay on Electricity Schemes met out of revenue.	*600*	7,800	8,400
54, Famine Relief	....	50,000	50,000
55, Superannuation Allowances and Pensions	*29,26,000*	95,95,000	1,25,21,000
56, Stationery and Printing	....	15,76,000	15,76,000
57, Miscellaneous	....	11,00,000	11,00,000
63, Extraordinary charges	....	1,000	1,000
Total, Expenditure on revenue account (including Revenue Expenditure and Capital Expenditure within Revenue Account)	*3,00,04,900*	9,95,88,400	12,95,93,300
68, Construction of Irrigation, etc., Works	*700*	3,05,000	3,05,700
70, Capital Outlay on Improvement of Public Health ..	*2,000*	66,000	68,000
80, Bombay Development Scheme	*3,000*	18,500	21,500
83, Payments of commuted value of Pensions	*55,000*	2,61,000	3,16,000
Total, Capital Expenditure outside the Revenue Account	*60,700*	6,50,500	7,11,200
Advances repayable	....	3,70,000	3,70,000
Loans and Advances by Provincial Government ..	....	10,96,000	10,96,000
Loans from the Central Government	*65,62,000*	....	65,62,000
Provincial Road Fund	*16,62,000*	....	16,62,000
Total, Disbursements under Debt Heads ..	*82,24,000*	14,66,000	96,90,000
Grand Total ..	*3,82,89,600*	10,17,04,900	13,99,94,500

Heads of Revenue.	Reference to detailed Estimate.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—					
IV.—Taxes on Income other than Corporation tax	13	30,00,000	32,20,000	53,20,000	60,00,000
V.—Salt		400	....	....	....
VII.—Land Revenue		3,54,62,340	3,38,63,000	3,38,74,000	3,37,69,000
VIII.—Provincial Excise	15	2,89,77,374	1,77,10,000	1,89,64,000	1,57,33,000
IX.—Stamps—					
A. Non-Judicial..	19	77,26,443	75,56,000	76,40,000	76,40,000
B. Judicial		67,09,927	68,20,000	57,40,000	57,40,000
X.—Forest	21	40,60,207	41,54,000	39,60,000	40,70,000
XI.—Registration	23	14,41,109	14,45,000	14,00,000	13,98,000
XII.—Receipts under Motor Vehicles Acts ..	24	45,38,982	43,30,000	45,14,000	43,93,000
XIII.—Other Taxes and Duties	25	63,95,516	2,06,42,000	1,99,67,000	2,04,16,000
Total ..		9,83,12,298	9,97,40,000	10,13,79,000	9,91,59,000
Irrigation, Navigation, Embankment and Drainage Works—					
Irrigation Works—					
XVII.—Works for which capital accounts are kept—					
(1) Productive Works—	26–27				
Direct Receipts		1,34,013	1,59,000	1,42,000	1,44,000
Portion of Land Revenue due to Irrigation..		10,087	10,000	11,000	10,000
Deduct—Working Expenses		—21,559	—27,000	—27,000	—26,000
Net receipts or payments		1,22,541	1,42,000	1,26,000	1,28,000
(2) Unproductive Works—					
Direct Receipts		30,24,540	30,46,000	30,27,000	31,33,000
Portion of Land Revenue due to Irrigation..		15,091	14,000	14,000	14,000
Deduct—Working Expenses		—15,73,929	—13,00,000	—12,23,000	—12,44,000
Net receipts or payments		14,65,702	17,60,000	18,18,000	19,03,000
Deduct—Charges in Civil Department on account of Land Revenue due to Irrigation and Direct Receipts.		—54,357	—2,000	—2,000	—2,000
Total, Net receipts ..		15,33,886	19,00,000	19,42,000	20,29,000
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.	33	6,59,247	14,32,000	12,57,000	14,05,000
Debt Service—					
XX.—Interest	34	72,20,737	70,08,000	71,46,000	69,26,000
Carried over ..		10,77,26,168	11,00,80,000	11,17,24,000	10,95,19,000

Heads of Revenue.	Reference to detailed Estimate.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ..		10,77,26,168	11,00,80,000	11,17,24,000	10,95,19,000
Civil Administration—					
XXI.—Administration of Justice	35	15,27,308	18,93,000	17,29,000	17,91,000
XXII.—Jails and Convict Settlements ..	36	4,23,601	4,04,000	3,88,000	3,96,000
XXIII.—Police	37	9,32,014	10,82,000	9,86,000	9,79,000
XXVI.—Education	39	15,82,853	21,08,000	22,84,000	20,54,000
XXVII.—Medical	41	14,64,213	14,90,000	15,23,000	15,53,000
XXVIII.—Public Health	41	19,84,886	28,55,000	28,53,000	28,57,000
XXIX.—Agriculture	42	3,46,602	3,94,000	4,26,000	5,34,000
XXX.—Veterinary	43	36,788	42,000	46,000	43,000
XXXI.—Co-operation	43	1,95,121	2,45,000	4,97,000	9,49,000
XXXII.—Industries	44	5,02,647	4,99,000	3,90,000	3,18,000
XXXVI.—Miscellaneous Departments ..	44	1,89,265	1,86,000	1,86,000	1,86,000
Total ..		91,85,298	1,11,98,000	1,13,08,000	1,16,60,000
Civil Works—					
XXXIX.—Civil Works	45	40,08,429	47,37,000	40,57,000	38,58,000
XL.—Bombay Development Scheme ..	45	8,28,863	10,57,000	11,66,000	12,90,000
XLI.—Receipts from Electricity Schemes ..	46	....	....	2,000	—4,000
Total ..		48,37,292	57,94,000	52,25,000	51,44,000
Miscellaneous—					
XLIII.—Transfers from Famine Relief Fund ..	47	2,22,036	2,16,000	....	2,40,000
XLIV.—Receipts in aid of Superannuation ..	47	8,50,597	7,43,000	7,58,000	7,46,000
XLV.—Stationery and Printing	48	3,62,559	3,73,000	3,62,000	4,08,000
XLVI.—Miscellaneous	49	5,63,153	5,15,000	5,04,000	5,04,000
Total ..		19,98,345	18,47,000	16,24,000	18,98,000
L.—Miscellaneous adjustments between Central and Provincial Governments..		28,386	32,000	28,000	27,000
Total ..		28,386	32,000	28,000	27,000
Extraordinary Items—					
LI.—Extraordinary Receipts	49	6,84,064	21,000	3,32,000	40,000
Total ..		6,84,064	21,000	3,32,000	40,000
GRAND TOTAL ..		12,44,59,553	12,89,72,000	13,02,41,000	12,82,88,000

Receipts.	Reference to detailed Estimate.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from Statement A		12,44,59,553	12,89,72,000	13,02,41,000	12,82,88,000
Excess of revenue over expenditure on revenue account		....		....	48,000
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	50	....	....	....	....
Floating debt		15,00,000	90,00,000	45,00,000	40,00,000
Loans from the Central Government ..		....	....	....	....
O. Unfunded Debt.					
State Provident Funds		58,06,403	58,00,000	56,28,000	57,00,000
Special Loans		....	...	13,50,000	....
P. Deposits and Advances.					
Famine Relief Fund	51	3,88,949	,16,000	3,36,000	2,40,000
Appropriation for reduction or avoidance of debt		6,26,962	6,86,000	6,86,000	7,22,000
Provincial Road Fund		21,50,690	23,52,000	26,53,000	12,31,000
Special Development Fund		50,00,000	....	25,00,000	....
Transfers from Famine Relief Fund ..		....	....	....	....
Depreciation Reserve Fund—Government Presses		23,079	26,000	23,000	27,000
Deposits of depreciation reserve of commercial concerns (Nasik Distillery) ..		20,000	20,000	7,88,000	20,000
Deposits of Local Funds		3,32,20,570	3,20,00,000	3,25,00,000	3,27,00,000
Departmental and Judicial Deposits—Civil Deposits	52	5,55,11,519	4,55,00,000	5,35,00,000	5,00,00,000
Other Accounts	52-53	33,77,558	41,36,000*	30,34,000	35,09,000
Advances repayable	54-55	18,00,218	20,00,000	18,50,000	18,00,000
Permanent advances		7,918	3,000	3,000	4,000
Accounts with the Government of Burma ..		58,627	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank ..		2,03,055	1,40,000	2,25,000	2,00,000
Suspense accounts		5,45,31,109	3,79,00,000	6,81,00,000	7,25,00,000
Cheques and Bills		2,93,50,503	2,88,00,000	3,03,00,000	3,00,00,000
Departmental and similar accounts ..		95,539	1,50,000	75,000	1,00,000
R. Loans and Advances by Provincial Government.	55	62,31,218	66,76,000	68,01,000	67,51,000
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General		13,61,18,990	12,53,00,000	13,86,00,000	13,90,00,000
Remittances by bills		3,84,11,493	3,97,00,000	4,09,50,000	4,07,00,000
Adjusting account between Central and Provincial Governments ..		1,91,36,416	1,54,00,000	2,68,00,000	2,60,00,000
Adjusting accounts with Railways ..		....	....	60,00,000	60,00,000
Inter-Provincial Suspense account ..		21,83,703	15,00,000	28,00,000	27,50,000
Total—Debt Heads ..		39,57,54,519	35,73,55,000	43,01,27,000	42,40,79,000
Total Receipts ..		52,02,14,072	48,63,27,000	56,03,68,000	55,23,67,000
Opening balance ..		71,47,140	62,65,000*	77,78,000†	43,00,000‡
Grand Total ..		52,73,61,212	49,25,92,000	56,81,46,000	55,66,67,000

* This is exclusive of (*a*) 74,72 on account of investment of cash of balance in treasury bills, (*b*) about 62 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 15 lakhs of Provincial Road Fund invested in treasury bills.

† This is exclusive of (*a*) 1,09,37 on account of investment of balances in treasury bills, (*b*) about 61 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securities and (*d*) about 15 lakhs of Provincial Road Fund invested in treasury bills.

‡ This is exclusive of (*a*) 1,48,00 on account of investment of balances in treasury bills, (*b*) about 60 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, and (*c*) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested mostly in Government of India Securities.

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1938-39. Distribution of total into Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—				
7.—Land Revenue	57	*16,96,933*	49,78,740	66,75,673
8.—Provincial Excise	70	*5,91,188*	34,73,636	40,64,824
9.—Stamps	80	....	1,93,617	1,93,617
10.—Forest	82	*4,42,922*	22,44,213	26,87,135
11.—Registration	87	....	5,34,828	5,34,828
12.—Charges on account of Motor Vehicles Acts ..	89	*18,99,300*	2,25,210	21,24,510
13.—Other Taxes and Duties	93	....	13,73,105	13,73,105
Total ..		*46,30,343*	1,30,23,349	1,76,53,692
Irrigation Revenue Account—				
17.—Interest on Works for which capital accounts are kept—Irrigation Works	96	*41,67,113*	....	41,67,113
18.—Other Revenue Expenditure financed from Ordinary Revenues—Works for which no capital accounts are kept—				
A.—Irrigation Works (P. W.)	97	*20,118*	3,47,595	3,67,713
B.—Navigation, Embankment and Drainage Works (P. W.)	98	*1,754*	40,945	42,699
A.—Irrigation Works (Civil)	99	*15,120*	5,04,065	5,19,185
18(1).—Other Revenue Expenditure financed from Famine Relief Fund	102	....	....	....
Total ..		*42,04,105*	8,92,605	50,96,710
Capital Account of Irrigation, Navigation and Drainage Works charged to Revenue—				
19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—				
A.—Financed from Famine Relief Fund	102	....	....	....
B.—Financed from Ordinary Revenues		*1*	11	12
Total ..		*1*	11	12
Debt Services—				
22.—Interest on Debt and Other Obligations	103	*1,19,54,773*	....	1,19,54,773
23.—Appropriation for Reduction or Avoidance of Debt	104	*6,26,962*	....	6,26,962
Total ..		*1,25,81,735*	....	1,25,81,735
Civil Administration—				
25.—General Administration	105	*18,97,121*	61,93,880	80,91,001
27.—Administration of Justice	146	*19,49,368*	47,03,187	66,52,555
28.—Jails and Convict Settlements	166	*1,12,516*	15,20,994	16,33,510
Carried over ..		*39,59,005*	1,24,18,061	1,63,77,066
		2,14,16,184	1,39,15,965	3,53,32,149

Budget Estimate, 1939–40.			Revised Estimate, 1939–40.			Budget Estimate, 1940–41.		
Distribution of total into			Distribution of total into			Distribution of total into		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,26,000	60,37,000	66,63,000	*7,59,000*	59,62,000	67,21,000	*6,82,500*	57,88,500	64,71,000
5,08,000	34,29,000	39,37,000	*4,30,000*	33,16,000	37,46,000	*4,21,700*	34,49,300	38,71,000
....	1,98,000	1,98,000	....	1,98,000	1,98,000	....	1,94,000	1,94,000
4,04,000	23,28,000	27,32,000	*3,89,000*	22,77,000	26,66,000	*3,92,000*	23,06,000	26,98,000
....	5,45,000	5,45,000	....	5,25,000	5,25,000	....	5,27,000	5,27,000
17,25,000	2,70,000	19,95,000	*18,30,000*	2,80,000	21,10,000	*19,95,000*	3,37,000	23,32,000
....	11,49,000	11,49,000	....	13,84,000	13,84,000	....	14,74,000	14,74,000
32,63,000	1,39,56,000	1,72,19,000	*34,08,000*	1,39,42,000	1,73,50,000	*34,91,200*	1,40,75,800	1,75,67,000
41,75,000	....	41,75,000	*41,72,000*	....	41,72,000	*41,76,000*	....	41,76,000
9,600	92,400	1,02,000	*9,600*	2,86,400	2,96,000	*1,500*	67,000	68,500
1,400	36,600	38,000	*1,400*	40,600	42,000	*500*	6,000	6,500
41,000	13,04,000	13,45,000	*47,000*	10,29,000	10,76,000	*35,000*	7,71,000	8,06,000
....	2,16,000	2,16,000	....	....	....	....	1,90,000	1,90,000
42,27,000	16,49,000	58,76,000	*42,30,000*	13,56,000	55,86,000	*42,13,000*	10,34,000	52,47,000
....	....	....	....	....	....	....	....	....
....	1,000	1,000	....	1,000	1,000	....	1,000	1,000
	1,000	1,000	....	1,000	1,000	....	1,000	1,000
1,16,75,000	....	1,16,75,000	*1,17,35,000*	....	1,17,35,000	*1,15,05,000*	....	1,15,05,000
6,86,000	....	6,86,000	*6,86,000*	....	6,86,000	*7,22,000*	....	7,22,000
1,23,61,000	....	1,23,61,000	*1,24,21,000*	....	1,24,21,000	*1,22,27,000*	....	1,22,27,000
19,25,000	61,72,000	80,97,000	*19,93,000*	58,03,000	77,96,000	*20,71,000*	55,65,000	76,36,000
19,37,000	46,49,000	65,86,000	*19,33,000*	46,74,000	66,07,000	*20,94,000*	44,86,000	65,80,000
1,06,000	15,05,000	16,11,000	*94,000*	15,85,000	16,79,000	*73,000*	15,63,000	16,36,000
39,68,000	1,23,26,000	1,62,94,000	*40,20,000*	1,20,62,000	1,60,82,000	*42,38,000*	1,16,14,000	1,58,52,000
1,98,51,000	1,56,06,000	3,54,57,000	*2,00,59,000*	1,52,99,000	3,53,58,000	*1,99,31,200*	1,51,10,800	3,50,42,000

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1938–39.		
		Distribution of total into		Total.
		Charged.	Voted.	
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Brought forward ..		*2,14,16,184*	1,39,15,965	3,53,32,149
		39,59,005	1,24,18,061	1,63,77,066
Civil Administration—*contd.*				
29.—Police	179	*9,57,247*	1,34,12,365	1,43,69,612
30.—Ports and Pilotage	210	*1,772*	186	1,958
36.—Scientific Departments	211	....	1,03,339	1,03,339
37.—Education	212	*5,18,982*	1,85,45,215	1,90,64,197
38.—Medical	247	*4,08,881*	41,24,592	45,33,473
39.—Public Health	274	*1,49,090*	26,05,229	27,54,319
40.—Agriculture	289	*1,18,441*	13,61,414	14,79,855
41.—Veterinary	321	*28,075*	3,81,573	4,09,648
42.—Co-operation	326	*29,117*	5,85,243	6,14,360
43.—Industries	356	....	8,91,968	8,91,968
47.—Miscellaneous Departments	379	*1,01,353*	7,32,345	8,33,698
Total ..		*62,71,963*	5,51,61,530	6,14,33,493
Civil Works.				
50.—Civil Works	391	*6,30,690*	1,06,78,877	1,13,09,567
51.—Bombay Development Scheme	428	*30,417*	9,65,437	9,95,854
53.—Capital Outlay on Electricity schemes met out of revenue	431	....	....	....
Total ..		*6,61,107*	1,16,44,314	1,23,05,421
Carried over ..		*2,83,49,254*	8,07,21,809	10,90,71,063

Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
Distribution of total into		Total.	Distribution of total into		Total.	Distribution of total into		Total.
Charged.	Voted.		Charged.	Voted.		Charged.	Voted.	
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,98,51,000	1,56,06,000	3,54,57,000	*2,00,59,000*	1,52,99,000	3,53,58,000	*1,99,31,200*	1,51,10,800	3,50,42,000
39,68,000	1,23,26,000	1,62,94,000	*40,20,000*	1,20,62,000	1,60,82,000	*42,38,000*	1,16,14,000	1,58,52,000
9,63,000	1,34,08,000	1,43,71,000	*9,97,000*	1,41,11,000	1,51,08,000	*9,80,000*	1,41,79,000	1,51,59,000
4,000	1,000	5,000	*5,000*	1,000	6,000	*4,000*	1,000	5,000
....	95,000	95,000	....	1,14,000	1,14,000	....	1,07,000	1,07,000
4,32,000	2,05,60,000	2,09,92,000	*4,00,000*	1,98,28,000	2,02,28,000	*4,11,000*	1,99,53,000	2,03,64,000
4,15,000	43,64,000	47,79,000	*3,72,600*	42,83,400	46,56,000	*4,14,000*	45,88,000	50,02,000
1,41,000	30,07,000	31,48,000	*1,28,000*	29,55,000	30,83,000	*1,19,000*	30,64,000	31,83,000
92,000	12,14,000	13,06,000	*93,000*	11,17,000	12,10,000	*90,000*	11,45,000	12,35,000
28,000	4,12,000	4,40,000	*28,000*	4,16,000	4,44,000	*28,000*	4,04,000	4,32,000
45,000	17,18,000	17,63,000	*41,000*	17,90,000	18,31,000	*43,000*	21,62,000	22,05,000
....	13,14,000	13,14,000	....	7,82,000	7,82,000	....	7,22,000	7,22,000
90,000	9,84,000	10,74,000	*1,27,000*	11,81,000	13,08,000	*87,000*	9,00,000	9,87,000
61,78,000	5,94,03,000	6,55,81,000	*62,11,600*	5,86,40,400	6,48,52,000	*64,14,000*	5,88,39,000	6,52,53,000
6,00,000	1,18,08,000	1,24,08,000	*5,76,000*	1,13,10,000	1,18,86,000	*6,31,000*	1,11,45,000	1,17,76,000
29,000	10,82,000	11,11,000	*29,000*	10,38,000	10,67,000	*28,000*	8,83,000	9,11,000
....	....	....	....	1,82,000	1,82,000	*1,000*	9,000	10,000
6,29,000	1,28,90,000	1,35,19,000	*6,05,000*	1,25,30,000	1,31,35,000	*6,60,000*	1,20,37,000	1,26,97,000
2,66,58,000	8,78,99,000	11,45,57,000	*2,68,75,600*	8,64,69,400	11,33,45,000	*2,70,05,200*	8,59,86,800	11,29,92,000

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C.—Statement of Expenditure on Revenue Account

Heads of Expenditure.	Reference to detailed Estimate.	Accounts, 1938-39. Distribution of total into Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Brought forward ..		*2,83,49,254*	8,07,21,809	10,90,71,063
Miscellaneous—				
54.—Famine—				
A.—Famine Relief	433	*1,178*	3,04,340	3,05,518
B.—Transfers to Famine Relief Fund	433	*1,70,466*	....	1,70,466
55.—Superannuation Allowances and Pensions ..	434	*27,68,861*	87,47,051	1,15,15,912
55A.—Commutation of Pensions financed from Ordinary Revenues	437	*761*	3,876	4,637
56.—Stationery and Printing	438	....	12,57,411	12,57,411
57.—Miscellaneous	445	*3,075*	55,94,247	55,97,322
Total ..		*29,44,341*	1,59,06,925	1,88,51,266
Extraordinary Items—				
63.—Extraordinary Charges	451	....	36,114	36,114
Total, Expenditure on revenue account (including Revenue Expenditure and Capital Expenditure within Revenue Account)		*3,12,93,595*	9,66,64,848	12,79,58,443
Excess of expenditure over revenue		....	....	34,98,890
Capital Expenditure outside the Revenue Account—				
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works	463	*9,608*	81,377	90,985
70.—Capital outlay on Improvement of Public Health ..	465	*4,821*	1,07,690	1,12,511
80.—Bombay Development Scheme	468	(*d*) *95,680*	(*d*) 2,95,790	1,88,410
83.—Payments of Commuted Value of Pensions ..	471	*63,207*	3,12,304	3,75,511
85.—Payments to Retrenched Personnel	472	....	—29,671	—29,671
Total, Capital expenditure outside the Revenue Account ..		*1,73,316*	5,64,430	7,37,746
Total Expenditure—Statement C ..		*3,14,66,911*	9,72,29,278	12,86,96,189

(*a*) Distribution of the gross expenditure of Rs. 18,500 is given.
(*b*) Distribution of the gross expenditure of Rs. 2,93,000 is given.
(*c*) Distribution of the gross expenditure of Rs. 1,94,000 is given.
(*d*) Distribution of the gross expenditure of Rs. 3,91,470 is given.

Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
Distribution of total into			Distribution of total into			Distribution of total into		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,66,58,000	8,78,99,000	11,45,57,000	2,68,75,600	8,64,69,400	11,33,45,000	2,70,05,200	8,59,86,800	11,29,92,000
....	....	....	....	1,00,000	1,00,000	....	50,000	50,000
....	....	....	1,18,000	....	1,18,000	....	....	....
29,59,000	90,03,000	1,19,62,000	29,43,000	92,35,000	1,21,78,000	29,26,000	95,95,000	1,25,21,000
1,000	3,000	4,000	1,000	3,000	4,000	....	....	....
....	14,07,000	14,07,000	....	13,20,000	13,20,000	....	15,76,000	15,76,000
....	13,85,000	13,85,000	9,000	35,32,000	35,41,000	....	11,00,000	11,00,000
29,60,000	1,17,98,000	1,47,58,000	30,71,000	1,41,90,000	1,72,61,000	29,26,000	1,23,21,000	1,52,47,000
....	71,000	71,000	1,24,000	31,000	1,55,000	....	1,000	1,000
2,96,18,000	9,97,68,000	12,93,86,000	3,00,70,600	10,06,90,400	13,07,61,000	2,99,31,200	9,83,08,800	12,82,40,000
....	....	4,14,000	....	....	5,20,000	....	....	....
10,000	1,08,000	1,18,000	10,000	2,96,000	3,06,000	14,000	3,65,000	3,79,000
4,000	1,05,000	1,09,000	3,000	77,000	80,000	2,000	66,000	68,000
(c) 3,000	(c) 1,91,000	96,000	(b) 3,000	(b) 2,90,000	—56,000	(a) 3,000	(a) 15,500	—52,000
65,000	3,36,000	4,01,000	64,000	3,88,000	4,52,000	55,000	2,61,000	3,16,000
....	....	....	....	....	....	....	....	....
82,000	7,40,000	7,24,000	80,000	10,51,000	7,82,000	74,000	7,07,500	7,11,000
2,97,00,000	10,05,08,000	13,01,10,000	3,01,50,600	10,17,41,400	13,15,43,000	3,00,05,200	9,90,16,300	12,89,51,000

D.—Statement of Disbursements under Debt Heads.

Disbursements. 1	Reference to detailed Estimate. 2	Accounts, 1938-39. 3	Budget Estimate, 1939-40. 4	Revised Estimate, 1939-40. 5	Budget Estimate, 1940-41. 6
	Pages.	Rs.	Rs.	Rs.	Rs.
Expenditure from Statement C ..		12,86,96,189	13,01,10,000	13,15,43,000	12,89,51,000
DEBT, DEPOSITS AND ADVANCES.					
N. Public Debt.					
Permanent debt	473	26,500	....	10,000	....
Floating debt	473	15,00,000	90,00,000	45,00,000	40,00,000
Loans from the Central Government	473	60,13,110	62,32,000	62,32,000	65,62,000
O. Unfunded Debt.					
Special Loans	473	....	....	11,93,000	....
State Provident Funds	473	43,19,533	38,00,000	42,00,000	42,00,000
P. Deposits and Advances.					
Famine Relief Fund	473	4,89,924	3,16,000	1,70,000	5,76,000
Appropriation for reduction or avoidance of debt	473	....	....	....	....
Provincial Road Fund	474	20,51,254	23,52,000	12,07,000	16,62,000
Special Development Fund	474	....	21,05,000	19,03,000	27,48,000
Depreciation Reserve Fund—Government Presses	474	37,384	17,000	19,000	32,000
Deposits of depreciation reserves of commercial concerns (Nasik Distillery)	474	5,23,224	6,000	7,75,000	5,000
Deposits of Local Funds	474	3,27,20,170	3,20,00,000	3,28,00,000	3,27,00,000
Departmental and Judicial Deposits— Civil Deposits	475-476	5,39,80,474	4,55,00,000	5,40,00,000	5,00,00,000
Other Accounts	475-476	33,05,053	41,92,000	37,48,000	35,25,000
Advances repayable	476	18,11,002	20,00,000	18,50,000	18,00,000
Permanent advances	476	4,580	4,000	8,000	4,000
Accounts with Foreign Governments and Indian States	476	....	....	....	....
Accounts with the Government of Burma	476	58,427	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank	476	2,30,226	1,40,000	2,25,000	2,00,000
Suspense accounts	476	5,80,03,487	3,04,00,000	7,20,00,000	6,91,00,000
Cheques and Bills	477	2,91,28,826	2,88,00,000	3,05,00,000	3,00,00,000
Departmental and similar accounts	477	94,225	1,50,000	75,000	1,00,000
Miscellaneous Government Account	477	....	....	....	....
R. Loans and Advances by Provincial Government	477	9,27,059	13,80,000	16,13,000	10,96,000
S. Remittances.					
Cash remittances and adjustments between officers rendering accounts to the same Accountant General	477	13,59,34,833	12,53,00,000	13,88,50,000	13,90,00,00
Remittances by bills	477	3,84,33,580	3,97,00,000	4,09,50,000	4,06,50,00
Adjusting Account between Central and Provincial Governments ..	477	1,91,09,073	1,54,00,000	2,66,00,000	2,60,00,00
Adjusting accounts with Railways	477	....	....	60,00,000	60,00,00
Inter-Provincial Suspense Account	477	21,84,666	15,00,000	27,50,000	28,00,00
Total, Disbursements under Debt Heads ..		39,08,86,610	35,03,44,000	43,23,03,000	42,28,85,0
Total, Disbursements ..		51,95,82,799	48,04,54,000	56,38,46,000	55,18,36,0
Closing Balance ..		77,78,413*	1,21,38,000†	43,00,000‡	48,31,0
Grand Total ..		52,73,61,212	49,25,92,000	56,81,46,000	55,66,67,0

*This is exclusive of (a) 1,09,37 on account of investment of balances in treasury bills, (b) about 61 lakhs belonging to the Famine Re Fund invested in Government of India Securities, (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distil invested in Government of India Securities and (d) about 15 lakhs of Provincial Road Fund invested in treasury bills.

†This is exclusive of (a) about 63 lakhs belonging to the Famine Relief Fund invested in Government of India Securities, (b) ab 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distillery invested in Government of India Securitiess and (c) about 11 la of Provincial Road Fund invested in treasury bills.

‡This is exclusive of (a) 1,48,00 on account of investment of balances in treasury bills, (b) about 60 lakhs belonging to the Famine R Fund invested in Government of India Securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the Nasik Distil invested mostly in Government of India Securities.

§This is exclusive of (a) 1,14,00 on account of investment of cash balance in treasury bills, (b) about 63 lakhs belonging to the Fa Relief Fund invested in Government of India Securities, and (c) about 17¾ lakhs of the Depreciation Reserve Fund of the N Distillery invested mostly in Government of India Securities.

DETAILED ESTIMATES OF REVENUE AND RECEIPTS

—	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		30,00,000	32,20,000	53,20,000	60,00,000
V—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES		400	....	....	....
VII—LAND REVENUE.					
ORDINARY REVENUE	VIIA	3,55,55,708	3,40,00,000	3,40,00,000	3,40,00,000
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX ..		79,889	1,75,000	1,20,000	1,00,000
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES ..	VIIB	1,96,125	2,00,000	1,70,000	1,90,000
RECOVERIES OF OVERPAYMENTS		3,027	5,000	5,000	4,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		67,862	50,000	70,000	70,000
MISCELLANEOUS	VIIC	4,21,353	4,35,000	4,65,000	3,90,000
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* pages 26 and 27), etc., for which capital accounts are kept .. .. *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 33), etc., for which no capital accounts are kept		—5,59,516	—6,32,000	—6,23,000	—6,15,000
TOTAL, LAND REVENUE ..		3,57 64,448	3,42,33,000	3,42,07,000	3,41,39,000
Deduct—REFUNDS		—3,02,108	—3,70,000	—3,33,000	—3,70,000
TOTAL ..		3,54,62,340	3,38,63,000	3,38,74,000	3,37,69,000

DETAILED ACCOUNT No. VII-A.
LAND REVENUE.
Ordinary Revenue.

Fixed Collections—				
Ordinary fixed revenue	3,42,86,125	3,25,00,000	3,25,00,000	3,25,00,000
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	12,69,583	15,00,000	15,00,000	15,00,000
TOTAL ..	3,55,55,708	3,40,00,000	3,40,00,000	3,40,00,000

DETAILED ACCOUNT No. VII-B. LAND REVENUE. Recoveries on account of Survey and Settlement charges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Recoveries on account of Pot Hissa Survey operations	1,19,646	1,50,000	1,28,000	1,35,000
Recoveries on account of City Survey operations	15,686	10,000	7,000	15,000
Recoveries on account of cost of boundary marks recoverable from landholders ..	60,793	40,000	35,000	40,000
TOTAL ..	1,96,125	2,00,000	1,70,000	1,90,000

DETAILED ACCOUNT No. VII-C. LAND REVENUE. Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Other items	3,74,335	3,90,000	4,20,000	3,90,000
Recoveries of Photozinco Press, Poona	47,018	45,000	45,000	....*
TOTAL ..	4,21,353	4,35,000	4,65,000	3,90,000

*Transferred to the major head "XLV, Stationery and Printing"—*Vide* page 48.

VIII-PROVINCIAL EXCISE.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
COUNTRY SPIRITS	VIII-A	1,38,30,926	1,33,72,000	84,00,000	63,79,000
COUNTRY FERMENTED LIQUOR	VIII-B	63,34,617	62,95,000	42,00,000	37,68,000
MALT LIQUORS	VIII-C	6,645	5,000	6,000	4,500
WINES AND SPIRITS (FOREIGN LIQUORS OTHER THAN BEER, MEDICATED WINES AND COMMERCIAL SPIRITS)	VIII-D	22,82,540	25,30,000	14,80,000	10,40,000
RECEIPTS FROM COMMERCIAL SPIRITS INCLUDING DENATURED SPIRITS AND MEDICATED WINES		3,45,564	3,37,000	3,40,000	3,47,000
OPIUM	VIII-E	18,36,348	18,65,000	15,43,000	15,06,000
DUTIES ON MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, ETC.		2,22,957	2,33,000	2,43,000	2,20,000
HEMP AND OTHER DRUGS	VIII-F	17,06,053	17,41,000	11,59,000	9,97,500
RECEIPTS FROM DISTILLERIES	VIII-G	25,65,279	25,43,000	17,57,000	16,24,000
FINES, CONFISCATIONS AND MISCELLANEOUS	VIII-H	1,38,32	1,00,000	1,50,000	1,36,200
RECOVERIES OF OVERPAYMENTS		18,52	....	1,000	....
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		4,035	2,000	5,000	4,800
RECEIPTS IN ENGLAND		660	....	....	....
LOSS OR GAIN BY EXCHANGE		4	....	....	....
LUMP REDUCTION FOR LOSS IN EXCISE REVENUE ON ACCOUNT OF NEW PROHIBITION MEASURES		....	−1,10,00,000	....	....
TOTAL ..		2,92,92,476	1,80,23,000	1,92,84,000	1,60,27,000
Deduct—REFUNDS	VIII-K	−3,15,102	−3,13,000	−3,20,000	−2,94,000
TOTAL		2,89,77,374	1,77,10,000	1,89,64,000	1,57,33,000

DETAILED ACCOUNT No. VIII-A.
PROVINCIAL EXCISE.
Country Spirits.

Still-head duty	91,81,795	83,80,000	55,00,000	41,54,000
Licence fees (*a*)	46,49,131	49,92,000	29,00,000	22,25,000
TOTAL ..	1,38,30,926	1,33,72,000	84,00,000	63,79,000

(*a*) Includes vend fees also.

DETAILED ACCOUNT No. VIII-B. PROVINCIAL EXCISE. Country Fermented Liquor.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Tree-tax receipts	22,56,763	22,00,000	16,00,000	15,59,000
Licence fees (a)	40,77,854	40,95,000	26,00,000	22,09,000
TOTAL ..	63,34,617	62,95,000	42,00,000	37,68,000

DETAILED ACCOUNT No. VIII-C. PROVINCIAL EXCISE. Malt Liquors.				
Duty on beer manufactured in India	2,012	2,000	3,000	2,000
Licence fees for sale of beer manufactured in India or elsewhere	4,633	3,000	3,000	2,500
TOTAL ..	6,645	5,000	6,000	4,500

DETAILED ACCOUNT No. VIII-D. PROVINCIAL EXCISE. Wines and Spirits (Foreign liquors other than beer, medicated wines and commercial spirits).				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor ..	7,18,110	8,26,000	2,50,000	2,17,000
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	11,69,043	13,06,000	10,30,000	6,60,000
Excise pass fee on Foreign Liquor	3,95,387	3,98,000	2,00,000	1,63,000
TOTAL ..	22,82,540	25,30,000	14,80,000	10,40,000

(a) Includes vend fees also.

DETAILED ACCOUNT No. VIII-E. PROVINCIAL EXCISE. Opium.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Cost price of Excise Opium	5,40,471	3,38,100	2,83,000	2,65,200
Gain on sale of Excise Opium	5,63,697	8,02,800	7,35,000	7,82,700
Licence fees (a)	7,32,180	7,24,100	5,25,000	4,58,000
TOTAL ..	18,36,348	18,65,000	15,43,000	15,06,000

DETAILED ACCOUNT No. VIII-F. PROVINCIAL EXCISE. Hemp and other Drugs.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Duty on Ganja	8,11,312	8,15,000	6,10,000	5,72,000
Duty on Bhang	34,921	32,000	23,000	16,500
Duty on Charas	2,83,581	2,33,000	76,000	23,000
Licence fees (including warehouse dues) (a)	5,76,239	6,61,000	4,50,000	3,86,000
TOTAL ..	17,06,053	17,41,000	11,59,000	9,97,500

(a) Includes vend fees also.

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DETAILED ACCOUNT No. VIII-G. PROVINCIAL EXCISE. Receipts from Distilleries.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
GOVERNMENT DISTILLERIES.				
Dhadgaon Distillery	41,366	50,100	50,000	45,100
Nasik Distillery	25,16,894	24,84,000	17,00,000	15,72,700
PRIVATE DISTILLERIES.				
Chowka Distillery	7,019	8,900	7,000	6,200
TOTAL ..	25,65,279	25,43,000	17,57,000	16,24,000
DHADGAON DISTILLERY.				
Sale proceeds of spirits	41,366	50,000	49,500	45,000
Miscellaneous receipts	....	100	500	100
TOTAL ..	41,366	50,100	50,000	45,100
NASIK DISTILLERY.				
Sale proceeds of spirits	23,76,796	23,52,000	15,55,000	14,41,700
Coopering receipts	25,534	25,000	20,000	16,000
Miscellaneous receipts	1,14,564	1,07,000	1,25,000	1,15,000
TOTAL ..	25,16,894	24,84,000	17,00,000	15,72,700
CHOWKA DISTILLERY.				
Sale proceeds of spirits	6,861	8,800	6,800	6,000
Miscellaneous receipts	158	100	200	200
TOTAL ..	7,019	8,900	7,000	6,200

DETAILED ACCOUNT No. VIII-H. PROVINCIAL EXCISE. Fines, Confiscations and Miscellaneous.				
Fines and forfeitures	35,588	28,000	25,000	21,200
Miscellaneous	1,02,735	72,000	1,25,000	1,15,000
Gain on liquor (contract supply area)	....	....	....	....
TOTAL ..	1,38,323	1,00,000	1,50,000	1,36,200

DETAILED ACCOUNT No. VIII-K. PROVINCIAL EXCISE. *Deduct*—Refunds.				
Excise receipts in the Presidency proper	—3,01,010	—3,10,000	—3,10,000	—2,89,000
Excise receipts at Nasik Distillery	—14,092	—3,000	—10,000	—5,000
TOTAL ..	—3,15,102	—3,13,000	—3,20,000	—2,94,000

IX.—STAMPS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Non-Judicial—					
Stamp duties on bills of exchange, cheques and other commercial documents	IXA	18,98,697	19,57,000	18,95,000	18,95,000
Sale of other non-judicial stamps	IXB	53,76,945	53,13,000	54,40,000	54,40,000
Duty on impressing documents	IXC	4,22,365	2,89,000	3,13,000	3,13,000
Fines and penalties	....	27,255	20,000	20,000	20,000
Miscellaneous	IXD	76,364	44,000	43,000	43,000
Total A-Non-Judicial Stamps ..	....	78,01,626	76,23,000	77,11,000	77,11,000
Deduct—Refunds ..	....	—75,183	— 67,000	—71,000	—71,000
TOTAL ..	....	77,26,443	75,56,000	76,40,000	76,40,000
B-Judicial—					
Court fees—					
Court fees realised in stamps	....	67,92,112	69,00,000	58,00,000	58,00,000
Deduct—Refunds	....	—82,376	— 84,000	—64,000	—64,000
Fines and penalties	....	163	3,000	3,000	3,000
Miscellaneous	IXE	28	1,000	1,000	1,000
Total B-Judicial Stamps ..	....	67,09,927	68,20,000	57,40,000	57,40,000
GRAND TOTAL ..	....	1,44,36,370	1,43,76,000	1,33,80,000	1,33,80,000

DETAILED ACCOUNT No. IX-A.

STAMPS.

Stamp Duties on Bills of Exchange, cheques and other Commercial documents.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Impressed Stamps—				
Bills of lading	1,01,530	1,02,000		52,000
Hundi stamped papers	1,05,599	71,000		96,000
Special Impressed Labels—				
Hundies or Bills of exchange denoted with special adhesive stamps ..	1,90,738	2,00,000		2,30,000
Insurance policies	794	....		....
Insurance stamps	2,55,144	2,54,000		2,60,000
Foreign Bills Stamps—				
Foreign bills	2,18,602	2,00,000		2,25,000
Share transfers stamps	9,68,919	10,61,000		9,68,000
Agreement stamps	2,906	4,000		4,000
Brokers' notes stamps	54,465	65,000		60,000
TOTAL ..	18,98,697	19,57,000	18,95,000	18,95,000

DETAILED ACCOUNT No. IX-B. STAMPS. Sale of other non-Judicial Stamps.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Impressed Stamps—				
Impressed stamp papers	22,80,853	24,16,000		24,21,000
Special Impressed (Adhesive) Labels—				
Advocates, Vakils and Attorneys (High Court)	23,87,471 (Advocates, Vakils and Attorneys (High Court) and Unstamped documents)	60,000		60,000
Unstamped documents		16,00,000		15,71,000
Clearance lists		3,20,000		6,40,000
Foreign Bill Stamps—				
Notarial	3,872	5,000		4,000
Other non-Judicial revenue stamps	7,04,749	9,12,000		7,44,000
TOTAL ..	53,76,945	53,13,000	54,40,000	54,40,000

DETAILED ACCOUNT No. IX-C. STAMPS. Duty on Impressing Documents.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Duty on embossing receipts and other stamps	24,387	20,000		20,000
Duty on embossing two-anna stamps on forms of agreements and contracts ..	10,050	20,000		10,000
Duty on documents voluntarily brought for adjudication (section 31, Act II of 1899)	2,48,503	1,50,000		1,65,000
Duty on unstamped or insufficient stamped documents levied under Chapter IV of Act II of 1899	1,37,756	96,000		1,16,000
Other Items	1,669	3,000		2,000
TOTAL ..	4,22,365	2,89,000	3,13,000	3,13,000

DETAILED ACCOUNT No. IX-D. STAMPS. Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Composition of stamp duty	71,000	40,000		39,000
Adjudication fees	4,185	3,000		3,000
Other items	1,179	1,000		1,000
TOTAL ..	76,364	44,000	43,000	43,000

DETAILED ACCOUNT No. IX-E. STAMPS—(Judicial). Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Composition of stamp duty	....	....		
Adjudication fees		....		
Other items	28	1,000		1,000
TOTAL ..	28	1,000		1,000

X-FOREST.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY	XA	8,16,867	10,00,000	8,20,000	9,26,000
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	XB	29,13,017	28,70,000	28,58,000	28,50,000
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.	....	1,868	2,000	2,000	2,000
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT ..	XC	12,133	11,000	13,000	11,000
V.—MISCELLANEOUS	XD	3,38,776	2,83,000	2,86,000	2,93,000
TOTAL ..		40,82,661	41,66,000	39,79,000	40,82,000
Deduct—REFUNDS ..	(a)	—22,454	—12,000	—19,000	—12,000
TOTAL ..		40,60,207	41,54,000	39,60,000	40,70,000

DETAILED ACCOUNT No. X-A.
FOREST.

Timber, etc., removed from the Forests by Government Agency.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
(a) Timber		8,60,000		8,03,000
(b) Firewood and charcoal		19,000		18,000
(c) Bamboos		....		....
(d) Sandalwood		1,20,000		1,04,000
(e) Grass and other minor produce		1,000		1,000
TOTAL ..	8,16,867	10,00,000	8,20,000	9,26,000

(a) Includes an amount of Rs. 8,901 voted in connection with the abolition of grazing fees.

X-FOREST.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. X-B. FOREST.				
Timber, etc., removed from the Forests by Consumers or Purchasers.				
(*a*) Timber		22,30,000		22,32,000
(*b*) Firewood and charcoal		2,60,000		2,60,000
(*c*) Bamboos		88,000		94,000
(*d*) Grazing and fodder grass		1,90,000		1,67,000
(*e*) Other minor produce		1,02,000		97,000
TOTAL ..	29,13,017	28,70,000	28,58,000	28,50,000
DETAILED ACCOUNT No. X-C. FOREST.				
Revenue from Forests not managed by Government.				
(*a*) Duty on foreign timber and other forest produce		9,000		8,000
(*b*) Revenue from shared and private forests		2,000		3,000
TOTAL ..	12,133	11,000	13,000	11,000
DETAILED ACCOUNT No. X-D. FOREST.				
Miscellaneous.				
(*a*) Fines and forfeitures		22,000		23,000
(*b*) Refunds		1,000		1,000
(*c*) Other sources		2,44,000		2,56,000
(*d*) Recoveries of establishment charges		16,000		13,000
TOTAL ..	3,38,776	2,83,000	2,86,000	2,93,000

XI-REGISTRATION.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Fees for registering documents ..		13,99,720	14,04,000	13,58,000	13,58,000
Fees for copies of registered documents ..		31,625	30,000	30,000	30,000
Miscellaneous ..	IXA	13,540	14,000	16,000	13,000
TOTAL ..		14,44,885	14,48,000	14,04,000	14,01,000
Deduct—Refunds ..		—3,776	—3,000	—4,000	—3,000
TOTAL ..		14,41,109	14,45,000	14,00,000	13,98,000

DETAILED ACCOUNT No. XI-A.
REGISTRATION.
Miscellaneous.

Fines and penalties ..	5,942	6,000	9,000	6,000
Fees for authentication of Powers of attorney ..	2,342	2,500	2,000	2,000
Other items ..	5,256	5,500	5,000	5,000
TOTAL ..	13,540	14,000	16,000	13,000

XII-RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
RECEIPTS UNDER THE INDIAN MOTOR VEHICLES ACT	XIIA	4,07,819	4,06,000	4,11,000	4,14,000
RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT ..		41,53,717	39,50,000	41,25,000	40,00,000
FEES AND OTHER RECEIPTS (I. M. V. ACT)		19,884	15,500	20,000	20,000
Total ..		45,81,420	43,71,500	45,56,000	44,34,000
Deduct—REFUNDS ..	XIIB	—42,438	—41,500	—42,000	—41,000
TOTAL ..		45,38,982	43,30,000	45,14,000	43,93,000

DETAILED ACCOUNT No. XIIA.
RECEIPTS UNDER MOTOR VEHICLES ACTS.
Receipts under the Indian Motor Vehicles Act.

Bombay city	2,47,025	2,52,000	2,53,000	2,06,000
Presidency proper	1,60,794	1,54,000	1,58,000	1,24,000
Transfer from the Deposit account of subventions from the Central Road Fund ..	....	....	....	84,000
TOTAL ..	4,07,819	4,06,000	4,11,000	4,14,000

DETAILED ACCOUNT No. XIIB.
RECEIPTS UNDER MOTOR VEHICLES ACTS.
Deduct—Refunds.

Indian Motor Vehicles Act—				
Bombay city	—98	—500	—500	—300
Presidency proper	—572	—1,000	—1,000	—700
Provincial Motor Vehicles Taxation Act	—41,768	—40,000	40,500	—40,000
TOTAL ..	—42,438	—41,500	—42,000	—41,000

XIII—OTHER TAXES AND DUTIES.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—		Rs.	Rs.	Rs.	Rs.
Entertainment Tax		8,63,900	8,20,000	9,80,000	9,00,000
Betting Tax—					
Totalisator		9,63,718	9,50,000	9,60,000	9,60,000
Bookmakers		2,40,140	2,70,000	2,40,000	2,45,000
Luxury Tax (License fees from the Royal Western India Turf Club)		3,00,000	3,00,000	3,00,000	3,00,000
Total ..		23,67,758	23,40,000	24,80,000	24,05,000
Deduct—Refunds ..		—3,744	—5,000	—5,000	—5,000
TOTAL ..		23,64,014	23,35,000	24,75,000	24,00,000
B.—RECEIPTS FROM ELECTRICITY DUTIES—					
Fees under the Indian Electricity Rules, 1922, and Fees for the electrical inspection of cinemas		44,911	....*	1,42,000	1,50,000
Other receipts		17,51,238	34,00,000	30,30,000	31,50,000
Deduct—Refunds ..		—864	....	....	....
TOTAL ..		17,95,285	34,00,000	31,72,000	33,00,000
C.—RECEIPTS FROM TOBACCO DUTIES—					
Receipts under Bombay (District) Tobacco Act, 1933 ..		2,57,740	3,34,000	4,00,000	3,92,000
Receipts under the Tobacco Duty (Town of Bombay) Amendment Act, 1932		20,02,921	19,00,000	20,30,000	20,50,000
Total ..		22,60,661	22,34,000	24,30,000	24,42,000
Deduct—Refunds .. { Districts ..		—434	—2,000	—1,000	—1,000
Deduct—Refunds .. { Bombay City ..		—24,010	—25,000	—29,000	—25,000
TOTAL ..		22,36,217	22,07,000	24,00,000	24,16,000
D.—OTHER ITEMS—					
Urban Immovable Property Tax	XIII-A	....	1,02,00,000	1,09,00,000	1,12,60,000
Sales Tax	XIII-A	....	20,00,000	9,50,000	11,00,000
Prize Competitions	XIII-A	....	5,00,000	1,70,000	1,90,000
Total ..		....	1,27,00,000	1,20,20,000	1,25,50,000
Refunds—Urban Immovable Property Tax ..		....	....	—1,00,000	—2,50,000
TOTAL ..		....	1,27,00,000	1,19,20,000	1,23,00,000
GRAND TOTAL ..		63,95,516	2,06,42,000	1,99,67,000	2,04,16,000

DETAILED ACCOUNT No. XIII-A.

OTHER TAXES AND DUTIES.

D.—Other Items.

Sales Tax.

Motor Spirit	....	10,00,000	9,18,000	11,00,000
Manufactured Cloth	....	10,00,000	32,000	....
Total ..	....	20,00,000	9,50,000	11,00,000

* Included in the minor head "Miscellaneous" under the major head "XXXIX—Civil Works" (page 45).

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XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(1) Productive.				
Direct Receipts.				
1. Water rates	23,996	30,000	30,000	30,000
2. Owners' rates	....	10,000	....	....
3. Water supply of towns	45,806	49,000	45,000	45,000
4. Sales of water	56,722	64,000	62,000	63,000
5. Plantations	....	....	....	....
6. Other canal produce	3,627	5,000	3,000	4,000
7. Water power	....	....	....	....
8. Navigation	....	....	....	....
9. Rents of buildings	252	....	....	....
10. Fines	46	....	....	....
11. Miscellaneous—				
(i) Sale of the right of fishing	2,038	1,000	2,000	1,700
(ii) Tank-bed cultivation	68	....	....	100
(iii) Rents of P. W. lands	....	....	....	....
(iv) Other miscellaneous revenue	1,563	100	....	300
12. Recoveries of expenditure	....	....	....	....
13. *Deduct*—Refunds	—105	—100	....	—100
Total ...	1,34,013	1,59,000	1,42,000	1,44,000
Indirect Receipts.				
14. Portion of land revenue due to works (a)	10,087	10,000	11,000	10,000
Total, Gross Revenue ...	1,44,100	1,69,000	1,53,000	1,54,000
Deduct—				
15. (1) Working Expenses	21,559	27,000	27,000	26,000
16. (2) Collection charges in the Civil Department—				
In respect of Land Revenue due to works (a)	1,008	1,000	1,000	1,000
In respect of Direct Receipts (a)	2,511	....	....	....
Total ...	25,078	28,000	28,000	27,000
17. Net Revenue—(1) Productive	1,19,022	1,41,000	1,25,000	1,27,000
(2) Unproductive.				
Direct Receipts.				
18. Water rates	27,05,764	25,44,000	26,30,000	28,00,000
19. Owners' rates	....	90,000	....	....
20. Water supply of towns	1,78,548	2,14,000	1,65,000	1,85,000
21. Sales of water	34,397	36,000	33,000	33,000
22. Plantations	5,168	9,000	7,000	8,000
23. Other canal produce	30,390	31,000	29,000	31,000
24. Water power	14,313	14,000	14,000	14,000
25. Navigation	479	700	1,000	1,000
26. Rents of buildings	15,965	18,000	13,000	17,000
27. Fines	77	....	1,000	....
28. Recoveries of expenditure	66	300	38,000	....
Carried over ...	29,85,167	29,57,000	29,31,000	30,89,000

(a) See page 13.

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*contd.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-IRRIGATION WORKS—*concld.*	Rs.	Rs.	Rs.	Rs.
(2) **Unproductive**—*concld.*				
Direct Receipts—concld.				
Brought forward ...	29,85,167	29,57,000	29,31,000	30,89,000
29. Miscellaneous—				
(i) Sale of the right of fishing	3,881	3,000	4,000	3,000
(ii) Tank bed cultivation	17,978	20,000	21,000	23,000
(iii) Rents of P. W. lands	1,327	3,000	5,000	5,000
(iv) Other miscellaneous revenue	23,932	67,900	73,000	17,000
30. *Deduct*—Refunds	—7,745	—4,900	—7,000	—4,000
Total ...	30,24,540	30,46,000	30,27,000	31,33,000
Indirect Receipts.				
31. Portion of land revenue due to works (*a*)	15,091	14,000	14,000	14,000
Total, Gross Revenue ...	30,39,631	30,60,000	30,41,000	31,47,000
32. *Deduct*—(1) Working Expenses	15,73,929	13,00,000	12,23,000	12,44,000
33. (2) Collection charges in the Civil Department— In respect of Land Revenue due to works (*a*) ...	1,427	1,000	1,000	1,000
In respect of Direct Receipts (*a*)	49,411	....	....	....
Total ...	16,24,767	13,01,000	12,24,000	12,45,000
Net Revenue—(2) Unproductive ...	14,14,864	17,59,000	18,17,000	19,02,000
Grand Total ...	15,33,886	19,00,000	19,42.000	20,29,000

(*a*) See page 13

XVII-Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works.					
WORKING EXPENSES.					
(1) Productive—					
I—Extensions and improvements		257	1,500	1,300	1,700
II—Maintenance and repairs		10,217	11,000	11,000	11,000
III—Establishment—					
A—Ordinary	*Charged* ...	*643*	*1,000*	*1,000*	*1,000*
	Voted ...	4,189	4,300	4,300	5,000
B—Special	*Charged* ...	....	....	....	....
	Voted ...	5,684	5,500	5,700	4,200
C—Pensionary charges	*Charged* ...	*55*	*100*	*100*	*100*
	Voted ...	360	400	400	300
D—Collection charges in the Civil Department in respect of direct receipts	.. Voted ..	....	3,000	3,000	2,000
IV—Tools and plant		154	200	200	200
V—Suspense		....	....	....	....
VI—*Deduct*—Recoveries on revenue account		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
	Total ...	21,559	27,000	27,000	25,500
	Charged ...	*698*	*1,100*	*1,100*	*1,100*
	Voted ...	20,861	25,900	25,900	24,400
(2) Unproductive—					
I—Extensions and improvements		1,37,423	78,000	78,700	38,000
II—Maintenance and repairs		5,68,066	5,83,000	5,59,000	5,63,000
III—Establishment—					
A—Ordinary	*Charged* ...	*90,668*	*51,000*	*51,000*	*54,000*
	Voted ...	4,52,323	2,35,700	2,35,700	2,20,000
B—Special	*Charged* ...	....	....	....	....
	Voted ...	2,68,579	2,67,500	2,72,300	2,84,600
C—Pensionary charges	*Charged* ...	*7,797*	*4,400*	*4,400*	*4,600*
	Voted ...	38,900	20,600	20,600	19,000
D—Collection charges in the Civil Department in respect of direct receipts	.. Voted ..	....	51,000	51,000	50,000
IV—Tools and plant		10,173	8,800	8,800	10,800
V—Suspense		....	....	....	....
VI—*Deduct*—Recoveries on revenue account		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Write-back of expenditure incurred in 1938-39 on the Bhatgar Dam Electricity Scheme		....	....	—58,000	....
	Total ...	15,73,929	13,00,000	12,23,500	12,44,000
	Charged ...	*98,465*	*55,400*	*55,400*	*58,600*
	Voted ...	14,75,464	12,44,600	11,68,100	11,85,400

XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—*concld.*		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A—Irrigation Works—*concld.*						
WORKING EXPENSES—*concld.*						
Total, Productive and Unproductive						
I—Extensions and improvements		XVII-I	1,37,680	79,500	80,000	39,700
II—Maintenance and repairs		XVII-II	5,78,283	5,94,000	5,70,000	5,74,000
III—Establishment—						
A—Ordinary	*Charged* ...		*91,311*	*52,000*	*52,000*	*55,000**
	Voted ...		4,56,512	2,40,000	2,40,000	2,25,000
B—Special	*Charged* ...		....	....	....	....
	Voted ..	XVII-I	2,74,263	2,73,000	2,78,000	2,88,800
C—Pensionary charges	*Charged* ...		*7,852*	*4,500*	*4,500*	*4,700*
	Voted ...		39,260	21,000	21,000	19,300
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration" *vide* page 143)	.. Voted ..		....	54,000	54,000	52,000
IV—Tools and plant			10,327	9,000	9,000	11,000
V—Suspense			....	....	....	....
VI—*Deduct*—Recoveries on revenue account			....	....	....	....
VII—*Deduct*—English cost of stores			....	....	....	....
VIII—Loss or gain by exchange			....	....	....	....
IX—Charges in England—						
Establishment			....	....	....	....
Stores for India			....	....	....	....
Write-back of expenditure incurred in 1938-39 on the Bhatgar Dam Electricity scheme			....	....	—58,000	....
Rounding	*Charged* ...		....	*—500*	*—500*	*+300*
	Voted ...		....	+500	....	+200
	Total ...		15,95,488	13,27,000	12,50,000	12,70,000
	Charged ...		*99,163*	*56,000*	*56,000*	*60,000*
	Voted ...		14,96,325	12,71,000	11,94,000	12,10,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works", *vide* foot-note on page 391.

DETAILED ACCOUNT No. XVII—I. Extensions and Improvements.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE.						
Discretionary Grant.						
Central Circle						1,200
Southern Circle						500
Total ..			257	1,500	1,300	1,700
(2) UNPRODUCTIVE						
New Works.						
Provision of an additional outlet for the Poona City Water Supply in mile No. 8/4 of the Mutha Right Bank Canal—Muta Canals—Poona Irrigation and Research Division—Deccan Irrigation Circle	3,000	....				3,000
Carried over ..						3,000

DETAILED ACCOUNT No. XVII—I—*contd.* Extensions and Improvements—contd.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..						3,000
(2) **UNPRODUCTIVE**—contd.						
Works in progress.						
Provision of three needle valves to the outlet pipes in the Wilson Dam at Bhandardara—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	52,556	47,556				4,500
Remodelling distributary No. 8 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	12,156	10,832				1,300
Remodelling distributary No. 9 of the Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	16,339	13,743				600
Remodelling water course Nos. 32 and 33—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	4,038	2,338				1,700
Remodelling water course No. 34—Pravara Left Bank Canal—Pravara River Works—Ahmednagar Division—Deccan Irrigation Circle	1,992	1,372				600
Discretionary Grant.						
Northern Circle						4,300
Deccan Irrigation Circle						20,000
Central Circle						2,000
Total ...			1,37,423	78,000	78,200	38,000
Grand Total ...			1,37,680	79,500	79,500	39,700

DETAILED ACCOUNT No. XVII—II.

Maintenance and Repairs.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
(1) **Productive.**				
Southern Circle				300
Central Circle				10,700
Total ...	10,217	11,000	11,000	11,000
(2) **Unproductive.**				
Deccan Irrigation Circle				4,36,200
Northern Circle				42,600
Central Circle				71,100
Southern Circle				13,100
Total ...	5,68,066	5,83.000	5,59,000	5,63,000
Grand Total ...	5,78,283	5,94,000	5,70,000	5,74,000

DETAILED ACCOUNT No. XVII—III-B. ESTABLISHMENT.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
(1) PRODUCTIVE.			Rs.	Rs.	Rs.	Rs.
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,420	5,300	5,400	4,000
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			260	200	300	200
Total—Central Circle—Voted ...			5,680	5,500	5,700	4,200
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			4	....	....	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			....	3,000	3,000	2,000
Total—VII.—Revenue Establishment—Productive—Voted ...			5,684	8,500	8,700	6,200
(2) UNPRODUCTIVE.						
VII.—Revenue Establishment.						
Central Circle.						
(b) Pay of Establishment—						
Measurer and Irrigation Clerks	1	3		660		2,200
Temporary establishment				27,140		35,000
Total—Voted ...			27,762	27,800	32,100	37,200
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			1,667	1,400	1,900	2,000
Total—Central Circle—Voted ...			29,429	29,200	34,000	39,200
Southern Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			5,531	5,700	5,700	5,700
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			228	100	100	100
Total—Southern Circle—Voted ...			5,759	5,800	5,800	5,800
Deccan Irrigation Circle.						
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			2,13,677	2,16,500	2,14,000	2,23,000
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			19,322	16,000	18,500	16,600
Total—Deccan Irrigation Circle—Voted ...			2,32,999	2,32,500	2,32,500	2,39,600
Share of expenditure on retrenched personnel debitable to the Irrigation Branch ... ... Voted ...			392	....	....	....
Collection charges in the Civil Department in respect of direct receipts .. .. Voted ..			....	51,000	51,000	50,000
Total—VII.—Revenue Establishment—Unproductive ... Voted ...			2,68,579	3,18,500	3,23,300	3,34,600
Grand Total ... Voted ...			2,74,263	3,27,000	3,32,000	3,40,800

XVIII-IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A—IRRIGATION WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
1. Water rates	47,503	44,000	52,000	44,000
2. Owners' rates	....	....	....	....
3. Water-supply of towns	....	....	....	....
4. Sales of water	1,067	4,000	2,000	1,000
5. Plantations	7	....	....	....
6. Other canal produce	5,270	5,000	4,000	5,000
7. Water power	....	....	....	....
8. Navigation	3	....	....	....
9. Rents of buildings	1,613	200	2,000	....
10. Fines	2	....	....	....
11. Recoveries of expenditure	....	....	....	....
12. Miscellaneous—				
(i) Sale of the right of fishing	168	200	700	200
(ii) Tank bed cultivation	7,948	7,000	8,500	8,100
(iii) Rents of P. W. lands	2	....	200	....
(iv) Other miscellaneous revenue	1,163	600	600	700
13. Portion of Land Revenue due to Works (*a*)	5,88,695	6,10,000	6,00,000	5,93,000
14. Transfer from the Deposit Account of Special Development Fund ..	....	7,50,000	5,81,000	7,50,000
15. *Deduct*—Refunds	— 110	....	—1,000	....
Total ...	6,53,331	14,21,000	12,50,000	14,02,000
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
(1) Works for which neither Capital nor Revenue Accounts are kept.				
16. Rents of buildings	2	....	....	....
17. Plantations	4,213	10,000	4,000	2,000
18. Other canal produce	458	....	....	....
19. Miscellaneous	1,244	1,000	3,000	1,000
20. *Deduct*—Refunds	—1	....	....	....
Total ...	5,916	11,000	7,000	3,000
GRAND TOTAL ...	6,59,247	14,32,000	12,57,000	14,05,000

(*a*) See page 13.

XX-INTEREST.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT ..	XX-A	70,95,756	69,09,000	69,13,000	66,79,000
INTEREST ON ARREARS OF REVENUE		50,419	50,000	45,000	39,000
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES ..		72,682	45,000	1,80,000	1,60,000
MISCELLANEOUS		6,225	6,000	10,000	50,000
TOTAL ..		72,25,082	70,10,000	71,48,000	69,28,000
Deduct—REFUNDS ..		*—4,345*	*—2,000*	*—2,000*	*—2,000*
TOTAL ..		72,20,737	70,08,000	71,46,000	69,26,000

DETAILED ACCOUNT No. XX-A.
INTEREST.
Interest on loans and advances by the Provincial Government.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
INTEREST ON LOANS TO PRESIDENCY CORPORATIONS—				
Bombay Municipality	34,50,708	33,07,000	33,07,000	31,57,000
Bombay Municipality—Improvement account	30,41,000	29,54,000	29,54,000	28,65,000
Bombay Municipality—Vehar water works loan	49,553	47,000	47,000	44,000
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (EXCLUDING PRESIDENCY CORPORATIONS)	1,31,837	1,23,000	1,38,000	1,46,000
INTEREST ON LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES	13,712	13,000	1,000	12,000
INTEREST ON ADVANCES TO CULTIVATORS	2,17,118	2,55,000	2,67,000	2,58,000
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES	390	2,000	1,000	1,000
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE LAND IMPROVEMENT LOANS ACT	11,671	11,000	11,000	11,000
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS	343	5,000	5,000	7,000
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES	1,79,424	1,92,000	1,82,000	1,78,000
TOTAL ..	70,95,756	69,09,000	69,13,000	66,79,000

XXI-ADMINISTRATION OF JUSTICE.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY ..	....	17,507	46,000	25,000	35,000
COURT-FEES REALISED IN CASH	XXI-A	56,752	65,000	60,000	64,000
GENERAL FEES, FINES AND FORFEITURES	XXI-B	9,83,223	13,30,000	12,00,000	12,49,000
PLEADERSHIP AND MUKHTEARSHIP EXAMINATION FEES ..	....	20,871	18,000	20,000	18,000
RECEIPTS OF THE OFFICIAL ASSIGNEE	....	51,489	72,000	60,000	66,000
MISCELLANEOUS FEES AND FINES	XXI-C	4,31,222	3,96,000	3,96,000	3,90,000
MISCELLANEOUS		33,819	39,000	31,000	32,000
RECOVERIES OF OVERPAYMENTS		745	2,000	2,000	2,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ..		26,379	25,000	25,000	25,000
TOTAL ..		16,22,007	19,93,000	18,19,000	18,81,000
Deduct—REFUNDS ..		—94,699	—1,00,000	—90,000	—90,000
TOTAL ..		15,27,308	18,93,000	17,29,000	17,91,000

DETAILED ACCOUNT No. XXI-A.
ADMINISTRATION OF JUSTICE.
Court-fees realised in Cash.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Process-servers' fees	1,764	3,000		15,000
Recoveries in pauper suits	30,137	37,000		28,000
Other items	24,851	25,000		21,000
TOTAL ..	56,752	65,000	60,000	64,000

DETAILED ACCOUNT No. XXI-B.
ADMINISTRATION OF JUSTICE.
General Fees, etc.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Fees of the office of the Insolvency Registrar	32,468	45,000		38,000
Fees of the High Court	14,530	3,000		7,000
Sheriff's fees	64,501	45,000		52,000
Fees of the district and subordinate courts	11,224	8,000		8,000
Fines by Civil and Sessions Courts	15,119	16,000		15,000
Magisterial fines	8,10,027	11,50,000		10,69,000
Fines realised through the societies for the prevention of cruelty to animals	10,728	36,000		35,000
Other items	24,626	27,000		25,000
TOTAL	9,83,223	13,30,000	12,00,000	12,49,000

DETAILED ACCOUNT No. XXI-C.
ADMINISTRATION OF JUSTICE.
Miscellaneous Fees and Fines.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Fees of the Court Receiver and Liquidator	2,14,994	1,75,000		1,90,000
Fees of the Administrator General and Official Trustee	96,355	65,000		77,000
Cash receipts of record-rooms in offices which are charged to Administration of justice	96,396	1,29,000		1,00,000
Fines recovered by Government officers under Act XXVI of 1881	4,078	....		....
Other items	17,075	27,000		23,000
Fees or expenses in civil and criminal courts for travelling and subsistence allowance, etc.	2,324	....		....
TOTAL	4,31,222	3,96,000	3,96,000	3,90,000

XXII-JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	1,22,314	1,06,000	1,09,000	1,06,000
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		3,00,144	2,97,000	2,77,000	2,89,000
RECOVERIES OF OVERPAYMENTS		229	1,000	....	1,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		1,378	1,000	3,000	1,000
TOTAL ..		4,24,065	4,05,000	3,89,000	3,97,000
Deduct—REFUNDS .. { JAILS .. .. / CRIMINAL TRIBES SETTLEMENTS .. }		—464	—1,000	—1,000	—1,000
TOTAL ..		4,23,601	4,04,000	3,88,000	3,96,000

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Hire of convicts	60,672	53,000		56,000
Recoveries of transportation and jail charges from Indian States and Sind ..	26,113	18,000		22,000
Miscellaneous	18,779	11,000		13,000
Receipts on account of Criminal Tribes Settlements	7,253	} 24,000		} 15,000
Recoveries from Native States and Sind towards maintenance of their Criminal Tribes in British Settlement	9,497			
TOTAL ..	1,22,314	1,06,000	1,09,000	1,06,000

XXIII-POLICE.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Contribution for railway police		3,89,651	5,00,000	3,50,000	3,50,000
Police supplied to public departments, private companies, etc. ..		925	4,000	1,000	1,000
Receipts and recoveries on account of Presidency Police ..	XXIII-A	3,41,705	3,87,000	3,97,000	3,96,000
Cash receipts under the Arms Act		82,964	34,000	80,000	80,000
Fees, fines and forfeitures	XXIII-B	52,553	1,03,000	96,000	86,000
Recoveries of overpayments		5,469	5,000	5,000	5,000
Collection of payments for services rendered		44,096	40,000	43,000	44,000
Miscellaneous	XXIII-C	16,654	20,000	16,000	19,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues		....	—8,000	....	....
TOTAL ..		9,34,017	10,85,000	9,88,000	9,81,000
Deduct—Refunds ..		—2,002	—3,000	—2,000	—2,000
TOTAL ..		9,32,015	10,82,000	9,86,000	9,79,000

DETAILED ACCOUNT No. XXIII-A.
POLICE.
Receipts and Recoveries on account of Presidency Police.

Receipts under the Bombay Public Conveyances Act	....	34,000	31,000	34,000
Cattle pounds	13,399	13,000	18,000	15,000
Fees recoverable for licenses granted under the Police Act	46,766	50,000	50,000	53,000
Miscellaneous	2,81,540	2,89,000	2,98,000	2,94,000
Cash receipts under the Petroleum Act	....	1,000	1,000	1,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues	....	....	—1,000	—1,000
TOTAL ..	3,41,705	3,87,000	3,97,000	3,96,000

DETAILED ACCOUNT No. XXIII-B. POLICE. Fees, Fines and Forfeitures.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Miscellaneous	18,645	19,000	19,000	19,000
Fees from State candidates at Police Training School	33,908	27,000	27,000	20,000
Receipts under the Public Conveyances Act	....	50,000	50,000	47,000
Cash receipts under the Petroleum Act	....	7,000	7,000	6,000
Deduct—Cash receipts under the petroleum and explosives Acts to be transferred to the Central Revenues	....	....	—7,000	—6,000
TOTAL ..	52,553	1,03,000	96,000	86,000

DETAILED ACCOUNT No. XXIII-C. MISCELLANEOUS.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
District Police.				
Other items	15,431	15,000	14,000	11,000
Miscellaneous	425	2,000	1,000	5,000
Ordnance stores returned by the Police department	798	3,000	1,000	3,000
TOTAL ..	16,654	20,000	16,000	19,000

XXVI.—EDUCATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
Fees, government arts colleges	XXVI-A	3,88,057	4,04,800	4,35,000	4,06,000
Fees, government professional colleges	XXVI-B	3,31,362	4,01,700	4,15,000	3,70,000
Total ..		7,19,419	8,06,500	8,50,000	7,76,000
B.—Secondary—					
Fees, government secondary schools		2,44,246	2,37,300	2,15,000	2,11,000
C.—Primary—					
Fees, government primary schools		....	....	....	....
D.—Special—					
Fees and other receipts, government special schools ..	XXVI-C	55,441	55,200	58,000	62,000
E.—General—					
Contributions		19,600	8,100	8,000	4,000
Income from endowments		1,75,362	1,75,000	1,75,000	1,75,000
Recoveries of overpayments		1,97,343	1,50,000	3,28,000	1,50,000
Collection of payments for services rendered		11,510	8,000	5,000	3,000
Miscellaneous	XXVI-D	1,68,592	1,70,900	1,65,000	1,76,000
Transfers from the Deposit Account of Special Development Fund		....	5,00,000	5,00,000	5,00,000
Total—General ..		5,72,407	10,12,000	11,81,000	10,08,000
Receipts in England		....	....	....	....
Loss or gain by exchange		....	....	....	....
Total ..		15,91,513	21,11,000	23,04,000	20,57,000
Deduct—Refunds ..		—8,660	—3,000	—20,000	—3,000
TOTAL ..		15,82,853	21,08,000	22,84,000	20,54,000

DETAILED ACCOUNT No. XXVI-A.
EDUCATION.
A.—University—Fees, Government Arts Colleges.

Science College		31,875	32,300	31,000	31,000
Other Arts Colleges		3,56,182	3,72,500	4,04,000	3,75,000
TOTAL ..		3,88,057	4,04,800	4,35,000	4,06,000

DETAILED ACCOUNT No. XXVI-B. EDUCATION. A.—University—Fees, Government Professional Colleges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Fees, Government Professional Colleges—				
Law College	93,305	1,16,400	1,16,000	69,000
Engineering College (including workshop receipts)	86,696	93,000	1,01,000	93,000
College of Commerce	1,48,821	1,43,800	1,54,000	1,59,000
Training College for Secondary Teachers	2,540	48,500	44,000	49,000
TOTAL ..	3,31,362	4,01,700	4,15,000	3,70,000

DETAILED ACCOUNT No. XXVI-C. EDUCATION. D.—Special.				
Fees and other receipts, Government Special Schools—				
Workshops receipts	582	500	500	500
School of Art	42,620	43,000	46,800	48,500
Training Schools	12,239	11,700	10,700	13,000
TOTAL ..	55,441	55,200	58,000	62,000

DETAILED ACCOUNT No. XXVI-D. EDUCATION. General.				
Miscellaneous—				
Examination fees	1,50,164	1,50,900	1,45,000	1,55,500
Other items	18,428	20,000	20,000	20,500
TOTAL ..	1,68,592	1,70,900	1,65,000	1,76,000

XXVII.—MEDICAL.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL AND COLLEGE FEES	XXVII-A	2,38,939	2,57,000	2,48,000	2,67,000
HOSPITAL RECEIPTS	XXVII-B	2,53,981	3,12,000	2,20,000	2,29,000
MENTAL HOSPITAL RECEIPTS	XXVII-C	1,73,754	1,05,000	2,20,000	2,06,000
SALE OF MEDICINES		53	1,000	1,000	....
CONTRIBUTIONS	XXVII-D	7,04,712	6,83,000	6,99,000	7,00,000
INCOME FROM ENDOWMENTS		30,361	32,000	32,000	31,000
RECOVERIES OF OVERPAYMENTS		15,742	15,000	14,000	15,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		25,129	25,000	26,000	20,000
MISCELLANEOUS	XXVII-E	27,712	67,000	70,000	76,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND.		....	....	....	15,000
TOTAL ..		14,70,383	14,97,000	15,30,000	15,59,000
Deduct—REFUNDS ..	..	—6,170	—7,000	—7,000	—6,000
TOTAL ..	..	14,64,213	14,90,000	15,23,000	15,53,000

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Medical School and College Fees.

School fees	44,268	65,000		72,000
College fees	1,94,671	1,92,000		1,95,000
TOTAL ..	2,38,939	2,57,000	2,48,000	2,67,000

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Hospital Receipts.

Receipts on account of leper asylums	403	....		....
Receipts from paying patients	2,33,579	2,81,000		1,94,874
Nursing fees	190	8,000		9,426
Other items	335	8,000		10,343
Nursing Establishment, Cama and Abless Hospitals	19,474	15,000		14,357
TOTAL ..	2,53,981	3,12,000	2,20,000	2,29,000

DETAILED ACCOUNT No. XXVII-C.
MEDICAL.
Mental Hospital Receipts.

Receipts on account of maintenance of non-pauper patients	1,51,353	96,700		1,91,000
Other items	5,878	3,600		3,800
Recoveries for the maintenance of insanes from other provinces and states ..	12,186	4,700		5,200
Superior lodging and attendance fees	4,337	....		6,000
TOTAL ..	1,73,754	1,05,000	2,20,000	2,06,000

DETAILED ACCOUNT No. XXVII-D.
MEDICAL.
Contributions.

Contributions from the Bombay Port Trust towards the maintenance of the European General Hospital	6,646	6,600		6,600
Other contributions	6,98,066	6,76,400		6,93,400
TOTAL ..	7,04,712	6,83,000	6,99,000	7,00,000

DETAILED ACCOUNT No. XXVII-E.
MEDICAL.
Miscellaneous.

Fees for chemical analysis	1,292	1,000		3,800
Contribution from the Government of India in respect of British I. M. S. officers belonging to the War Reserve	....	43,000		48,000
Miscellaneous	26,420	23,000		24,200
TOTAL ..	27,712	67,000	70,000	76,000

XXVIII.—PUBLIC HEALTH.

SALE-PROCEEDS OF SERA AND VACCINES, ETC.	4,51,959	4,60,100	4,69,000	4,53,000
CONTRIBUTIONS	1,44,776	1,60,600	1,51,000	1,60,000
RECOVERIES OF OVERPAYMENTS	8,475	14,000	60,000	12,000
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	5,742	8,000	8,000	27,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND ..	....	8,5[illegible],000	8,00,000	8,53,000
MISCELLANEOUS	13,78,199	13,62,000	13,70,000	13,57,000
Total ..	19,89,151	28,59,700	28,58,000	28,62,000
Deduct—REFUNDS	—4,265	—4,700	—5,000	—5,000
TOTAL ..	19,84,88	28,55,000	28,53,000	28,57,000

XXIX.—AGRICULTURE.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Agricultural receipts	XXIX-A	3,36,684	3,91,000	4,23,100	3,97,400
Recoveries of overpayments	....	5,038	2,000	2,000	2,000
Collection of payments for services rendered	....	5,297	1,100	1,000	1,000
Transfer from the Deposit account of the Special Development Fund	....	....	....	....	1,34,000
TOTAL ..	....	3,47,019	3,94,100	4,26,100	5,34,400
Deduct—Refunds ..		—417	—100	—100	—400
TOTAL ..	....	3,46,602	3,94,000	4,26,000	5,34,000

DETAILED ACCOUNT No. XXIX-A.
AGRICULTURE.
Agricultural Receipts.

Receipts on account of Experimental Farms	64,226	60,100	57,400	38,000
Other Miscellaneous Receipts	21,895	14,000	18,400	8,000
Agricultural college and school receipts	1,27,131	1,19,900	1,24,300	1,27,000
Recoveries in respect of boring operations by the agricultural department ..	10,833	15,000	15,000	49,100
Transfers from the deposit account of grants from the Imperial Council of Agricultural Research	1,09,622	1,62,000	1,53,000	1,42,300
Transfers from the deposit account of grants from the Central Government for economic development and improvement of rural areas	2,977	3,000	....*	....*
Transfers from the deposit account of grants from the Sugar Excise Fund ..	....	17,000	55,000	33,000
Revenue of the Sugarcane Research and other schemes subsidised by the Imperial Council of Agricultural Research	18,811	12,000	14,500	14,900
Deduct—Revenue of the Sugarcane Research and other schemes transferred to the deposit account of grants from the Imperial Council of Agricultural Research ..	—18,811	—12,000	—14,500	—14,900
TOTAL ..	3,36,684	3,91,000	4,23,100	3,97,400

*Included under "XXXI—Co-operation" (page 43).

XXX.—VETERINARY.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
VETERINARY COLLEGE AND SCHOOL FEES		15,588	13,800	16,900	14,000
OTHER RECEIPTS	XXX-A	21,078	28,100	29,000	28,900
COLLECTION OF PAYMENTS FOR SERVICES RENDERED		157	200	200	200
TOTAL ..		36,823	42,100	46,100	43,100
Deduct—REFUNDS ..		—35	—100	—100	—100
TOTAL ..		36,788	42,000	46,000	43,000

DETAILED ACCOUNT No. XXX-A.
VETERINARY.
Other Receipts.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Transfers from the Deposit Account of grants from the Imperial Council of Agricultural Research	10,665	20,000	15,000	19,900
Receipts of the Director of Veterinary Services	} 10,413	7,000	} 14,000	7,000
Goat Virus Producing Station		1,000		1,800
Other items		100		200
TOTAL ..	21,078	28,100	29,000	28,900

XXXI.—CO-OPERATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
AUDIT FEES		1,30,971	1,34,500	1,34,500	1,34,500
MISCELLANEOUS RECEIPTS	XXXI-A	64,571	1,11,000	3,41,000	3,30,500
TRANSFER FROM THE DEPOSIT ACCOUNT OF THE SPECIAL DEVELOPMENT FUND		....	....	22,000	4,84,500
TOTAL ..		1,95,542	2,45,500	4,97,500	9,49,500
Deduct—REFUNDS ..		—421	—500	—500	—500
TOTAL ..		1,95,121	2,45,000	4,97,000	9,49,000

DETAILED ACCOUNT No. XXXI-A.
CO-OPERATION.
Miscellaneous Receipts.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Receipts of the Registrar	38,769	62,000	62,000	65,000
Transfers from the deposit account of grants from the Government of India—				
I For the scheme of co-operative training and education..	16,018	49,000	18,000	20,000
II For economic development and improvement of rural areas	*	*	1,56,000	1,66,500
III For the development of the Handloom Industry	†	†	54,000	41,500
IV For the development of cottage and small scale woollen industries ..	†	†	25,000	20,500
Transfer from the deposit account of grants from the Imperial Council of Agricultural Research for the improvement of marketing in India	....‡	....‡	19,000	17,000
Transfer from the deposit account of grants from the Sugar Excise Fund ..	9,784	....	7,000	....
TOTAL ..	64,571	1,11,000	3,41,000	3,30,500

*Shown under "XLVI—Miscellaneous" (page 49).
†Shown under "XXXII—Industries" (page 44).
‡Included under "XXIX—Agriculture" (page 42).

XXXII.—INDUSTRIES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	4,34,909	4,31,300	2,88,000	2,53,000
FISHERIES	XXXII-B	68,115	69,000	1,01,000	65,500
RECOVERIES OF OVERPAYMENTS		285	....	....	....
RECEIPTS IN ENGLAND			....	....	....
COLLECTION OF PAYMENTS FOR SERVICES RENDERED			....	2,000	....
For rounding ..			—300	....	....
TOTAL ..		5,03,309	5,00,000	3,91,000	3,18,500
Deduct—REFUNDS ..		—662	—1,000	—1,000	—500
TOTAL ..		5,02,647	4,99,000	3,90,000	3,18,000

DETAILED ACCOUNT No. XXXII-A.
INDUSTRIES.
Industries.

Receipts under the Bombay Weights and Measures Act, 1932 ..		3,75,802	3,30,000	2,60,000	2,33,000
Transfer from the deposit account of the grant from the Central Government for the development of the hand-loom industry ..		31,807	63,400	*	*
Transfer from the deposit account of the grant from the Central Government for the development of cottage and small scale woollen industries		12,347	17,900	*	*
Other receipts		14,953	20,000	28,000	20,000
TOTAL ..		4,34,909	4,31,300	2,88,000	2,53,000

DETAILED ACCOUNT No. XXXII-B.
INDUSTRIES.
Fisheries.

Receipts from fish curing yards		67,045	65,000	80,000	65,000
Other receipts		1,070	4,000	21,000	500
TOTAL ..		68,115	69,000	1,01,000	65,500

XXXVI.—MISCELLANEOUS DEPARTMENTS.

Labour and Emigration.					
FEES FOR REGISTRATION OF TRADE UNIONS		153	....	....	....
Miscellaneous.					
EXAMINATION FEES		33,595	30,000	32,000	32,000
FEES FOR THE INSPECTION OF STEAM BOILERS		1,29,270	1,32,000	1,30,000	1,30,000
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932		4,594	4,000	4,000	4,000
MISCELLANEOUS		23,836	22,000	22,000	22,000
RECEIPTS IN ENGLAND		5	....	....	....
Total ..		1,91,453	1,88,000	1,88,000	1,88,000
Deduct—REFUNDS ..	XXXVI-A	—2,188	—2,000	—2,000	—2,000
TOTAL ..		1,89,265	1,86,000	1,86,000	1,86,000

DETAILED ACCOUNT No. XXXVI-A.
MISCELLANEOUS DEPARTMENTS.
Deduct—Refunds.

Examination fees for granting certificates of competency to electrical contractors and wiremen			—900		—800
Inspection of steam boilers			—1,000		—1,200
Co-operation and Accountancy Diploma Board			—100		....
TOTAL ..		—2,188	—2,000	—2,000	—2,000

*Included under "XXXI—Co-operation" (*vide* page 43).

XXXIX.—CIVIL WORKS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
RENTS	....	6,03,433	5,58,000	5,75,000	5,74,000
FERRY RECEIPTS	....	14,213	15,000	45,000	46,000
TOLLS ON ROADS	....	33,162	11,000	5,000	10,000
RECOVERIES OF EXPENDITURE	....	87,237	84,000	70,000	36,000
TRANSFER FROM CENTRAL ROAD DEVELOPMENT ACCOUNT	....	28,66,380	36,00,000	31,50,000	28,80,000
TRANSFER FROM THE DEPOSIT ACCOUNT OF SPECIAL DEVELOPMENT FUND.	....	....	....	....	11,000
MISCELLANEOUS	....	4,15,982	4,70,000	2,40,000	3,16,000
RECEIPTS IN ENGLAND	....	....	....	....	....
LOSS OR GAIN BY EXCHANGE	....	....	....	....	....
TOTAL ..	....	40,20,407	47,38,000	40,85,000	38,73,000
Deduct—REFUNDS ..	....	—11,978	—1,000	—28,000	—15,000
NET TOTAL ..	....	40,08,429	47,37,000	40,57,000	38,58,000

*XL.—BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
RENTS FROM PROPERTIES					
(*i*) Rents from Lands	....	....	3,18,000	3,17,000	4,57,000
(*ii*) Rents from Other Properties	....	....	7,19,000	8,23,000	8,15,000
Total ..	....	8,03,983	10,37,000	11,40,000	12,72,000
SALES OF ELECTRICITY	....	13,711	13,000	18,000	13,000
MISCELLANEOUS RECEIPT	....	31,412	7,200	8,000	6,000
Deduct—REFUNDS	....	—20,243	—200	....	—1,000
TOTAL ..	....	8,28,863	10,57,000	11,66,000	12,90,000

*This head was formerly designated XLI.

XLI.—RECEIPTS FROM ELECTRICITY SCHEMES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
REVENUE		Rs.	Rs.	Rs.	Rs.
BHATGAR ELECTRICITY SCHEME—					
SALE OF POWER		....	....	7,000	6,500
MISCELLANEOUS REVENUE		....	....	....	....
Deduct—Refunds		....	....	....	....
TOTAL ..		....	....	7,000	6,500
Deduct—WORKING EXPENSES	XLI-A	....	....	—5,000	—10,000
NET REVENUE ..		....	....	2,000	—3,500
ROUNDING ..		....	....	....	—500
Grand Total ..		....	....	2,000	—4,000

DETAILED ACCOUNT No. XLI-A.

Working Expenses—					
(*i*) Maintenance of electric installation at Bhatgar ..		....	....	....	7,500
(*ii*) Running pumps at Rajewadi and Wing		....	....	....	900
(*iii*) Establishment and Tools and Plant charges (Pro-rata) ..		....	....	....	1,600
TOTAL ..		....	....	5,000	10,000
Charged ..		....	....	....	*400*
Voted ..		....	....	....	9,600

	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
XLIII.—TRANSFERS FROM FAMINE RELIEF FUND ..		2,22,036	2,16,000	....	2,40,000

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.

	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	XLIV-A	8,45,577	7,44,000	7,57,000	7,47,000
MISCELLANEOUS		5,529	....	2,000	....
RECEIPTS IN ENGLAND		706	....	....	....
LOSS OR GAIN BY EXCHANGE		2	....	....	....
Total ..		8,51,814	7,44,000	7,59,000	7,47,000
Deduct—REFUNDS ..		—1,217	—1,000	—1,000	—1,000
TOTAL ..		8,50,597	7,43,000	7,58,000	7,46,000

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Officers lent to Foreign Service—				
District local fund officers	4,22,376	4,26,000	3,79,000	3,70,000
Municipal and other (excluding District) local fund officers	46,750	43,000	41,000	43,000
Other foreign service	36,427	34,000	47,000	44,000
Total ..	5,05,553	5,03,000	4,67,000	4,57,000
Commercial concerns	....	1,000	....	....
Other Governments and bodies	3,40,010	2,40,000	2,90,000	2,90,000
Refunds of gratuity	14	....	....	....
TOTAL ..	8,45,577	7,44,000	7,57,000	7,47,000

XLV.—STATIONERY AND PRINTING.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS		6,595	28,000	26,000	25,000
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS		95,480	98,000	80,000	77,000
OTHER PRESS RECEIPTS	XLV-A	2,65,931	2,47,000	2,58,000	3,06,000
RECEIPTS IN ENGLAND		570	1,000	1,000	1,000
LOSS OR GAIN BY EXCHANGE		4	....	....	....
TOTAL ..		3,68,580	3,74,000	3,65,000	4,09,000
Deduct—REFUNDS ..		—6,021	—1,000	—3,000	—1,000
TOTAL ..		3,62,559	3,73,000	3,62,000	4,08,000

DETAILED ACCOUNT No. XLV-A.

STATIONERY AND PRINTING.

Other Press Receipts.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Government Central press	} 1,96,532	64,000		64,000
Jail press		95,000		95,000
Photozinco Press	....	....		47,000*
Other receipts	....	15,000		36,000
Recoveries from the Government of Sind	69,399	73,000		64,000
TOTAL ..	2,65,931	2,47,000	2,58,000	3,06,000

*Transferred from the major head "VII—Land Revenue"—*vide* page 14.

XLVI.—MISCELLANEOUS.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Unclaimed deposits	2,32,243	1,63,000	2,00,000	2,00,000
Sale of old stores and materials	18,478	3,000	3,000	6,000
Sales of land and houses, etc.	47	....	1,000	....
Fees for Government audit	33,773	37,000	37,000	40,000
Contributions	37,722	32,000	32,000	33,000
Rents, rates and taxes	188	200	200	200
Other fees, fines and forfeitures	7,623	11,100	1,17,000	1,21,000
Transfer from the deposit account of grants for economic development and improvement of rural areas	1,26,682	1,60,000	....†	....†
Recoveries of overpayments	23,409	20,000	16,000	20,000
Collection of payments for services rendered	1,17,455	1,25,000	1,32,000	1,17,000
Miscellaneous	29,262	18,700	22,800	25,000
Receipts in England	2,920	....	1,000	....
Net gain by exchange on remittance transactions	796	....	1,000	....
Loss or gain by exchange on local transactions	—3,565	....	—4,000	....
Loss or gain by exchange	—13	....	....	....
Total	6,27,020	5,70,000	5,59,000	5,62,200
Deduct—REFUNDS: Lapsed deposits	—63,713	—53,000	—53,000	—57,000
Deduct—REFUNDS: Other refunds	—154	—2,000	—2,000	—1,200
TOTAL	5,63,153	5,15,000	5,04,000	5,04,000
L.—Miscellaneous adjustments between Central and Provincial Governments	28,386	32,000	28,000	27,000
LI.—EXTRAORDINARY RECEIPTS.				
Sale of land	4,324	21,000	1,22,000	21,000
Sale of other Government assets	6,27,118	....	....	....
Other items	52,622	....	2,10,000	19,000
TOTAL	6,84,064	21,000	3,32,000	40,000

†Transferred to "XXXI—Co-operation"—page 43.

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.				
I. Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	....	....	....	....
Total	....	....	....	....
II. Floating Debt—				
Treasury Bills	....	50,00,000	....	....
Other Floating Loans	15,00,000	40,00,000	45,00,000	40,00,000
Total	15,00,000	90,00,000	45,00,000	40,00,000
III. Loans from the Central Government	....	....	....	....
O-UNFUNDED DEBT.				
Special Loans	....	....	13,50,000	....
State Provident Funds—				
General Provident Fund	52,99,089	53,47,000	51,23,000	51,90,000
Indian Civil Service Provident Fund	3,64,150	3,05,000	3,60,000	3,60,000
Indian Civil Service (Non-European Members) Provident Fund	31,097	31,000	30,000	30,000
Contributory Provident Fund	1,05,095	1,14,000	1,05,000	1,10,000
Other miscellaneous Provident Funds	6,972	3,000	10,000	10,000
Total	58,06,403	58,00,000	56,28,000	57,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A—FAMINE RELIEF FUND—				
Transfers from the Revenue Account	1,70,466	....	1,18,000	....
Interest receipts	2,04,317	2,08,000	2,12,000	2,30,000
Deduct—Payment of advance interest on securities purchased	....	....	....	....
Recoveries of famine expenditure	14,166	8,000	6,000	10,000
Gain on realisation of securities	....	....	....	....
Total	3,88,949	2,16,000	3,36,000	2,40,000
Appropriation for Reduction or Avoidance of Debt	6,26,962	6,86,000	6,86,000	7,22,000
Provincial Road Fund—				
(1) Investment Account	9,71,316	13,95,000	14,92,000	....
(2) Other Account	11,79,374	9,57,000	11,61,000	12,31,000
Total	21,50,690	23,52,000	26,53,000	12,31,000
Special Development Fund	50,00,000	....	25,00,000	....
Depreciation Reserve Fund—Government Presses	23,079	26,000	23,000	27,000
Deposits of Depreciation Reserve of Commercial Concerns—(Nasik Distillery)—				
A.—*Reserves*—				
(*i*) Depreciation reserve of Nasik Distillery	20,000	20,000	20,000	20,000
Sale of securites	....	....	7,68,000	....
Total	20,000	20,000	7,88,000	20,000
Deposits of Local Funds—				
District Funds	1,69,91,195	1,65,00,000	1,67,00,000	1,67,00,000
Other Funds—				
Municipal Funds	31,25,556	31,00,000	31,05,000	31,25,000
Port and Marine Funds	2,28,613	2,40,000	2,30,000	2,30,000
Education Funds	1,27,17,374	1,20,21,000	1,23,03,000	1,24,83,000
Medical and charitable Funds	2,501	2,000	2,000	2,000
Village Panchayat Fund	1,28,218	1,10,000	1,30,000	1,30,000
Other Miscellaneous Funds	27,113	27,000	30,000	30,000
Total	3,32,20,570	3,20,00,000	3,25,00,000	3,27,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	32,72,730	30,00,000	32,80,000	33,00,000
Civil Courts' Deposits	95,61,558	80,00,000	95,60,000	89,00,000
Criminal Courts' Deposits	7,13,316	6,80,000	7,00,000	7,00,000
Personal Deposits	3,72,62,789	3,10,20,000	3,53,10,000	3,25,00,000
Forest Deposits	2,98,560	3,50,000	3,00,000	3,00,000
Public Works Deposits	13,04,422	10,50,000	13,00,000	13,00,000
Trust Interest Funds	20,36,286	8,50,000	20,40,000	20,00,000
Deposit Account of receipts under the Bombay Public Conveyance Act	49,980	....	....	....
Deposits for work done for Indian States, public bodies or private individuals ..	9,56,344	5,00,000	9,50,000	9,50,000
Unclaimed deposits in the General and Contributory Provident Funds ..	17,684	15,000	20,000	15,000
Deposits of fees received by Government servants for work done for private bodies .	37,858	35,000	40,000	35,000
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	—8	....	....	....
Total—Civil Deposits ..	5,55,11,519	4,55,00,000	5,35,00,000	5,00,00,000
Other Accounts—				
Subventions from Central Road Fund	30,81,983	36,00,000	25,47,000	29,64,000
Deposit Account of grants from the Central Government for economic development and improvement of rural areas—				
I Grants to Registrar of Co-operative Societies	939	1,39,000	69,000	1,60,000
II Grants to Director of Agriculture	....	3,000	3,000	7,000
III Grants to Director of Industries	....		....	....
(a) Scheme for flaying and preserving of hides tanning and leather work..	....		....	....
(b) Inland fisheries	....		....	....
(c) Scheme for the cottage and small scale woollen industries ..	13,948	14,000	14,000	14,000
Grants for the scheme of Co-operative Training and Education	....	45,000	10,000	20,000
	14,887	2,01,000	96,000	2,01,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit Account of the grant made by the Indian Central Cotton Committee ..	1,23,767	1,00,000	1,20,000	1,00,000
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	34,630	37,000		42,000
Dry Farming Research Scheme for the Bombay Deccan	20,973	40,000		33,000
Appointment of Veterinary Investigation Officer and Staff	10,154	9,000		9,000
Scheme for control of ticks	5,000	11,000		11,000
Cold Storage Research Scheme for fresh fruit..	8,228	17,000		20,000
Scheme for improvement of marketing in India	10,000	19,000		17,000
Virus Diseases Scheme	6,600	13,000		12,000
Poultry Breeding Scheme	5,783	7,000		7,000
Sann Hemp Scheme	730	1,000		....
Scheme for testing the reactions of wheat to black stem rust		15,000		2,000
Cytology of papayya		....		3,000
Scheme for preparing a monograph on Dry farming in India		....		6,000
Sheep Breeding Scheme	4,262	8,000		8,000
Sugar Cane Pests Scheme	1,750			2,500
Scheme for investigation into striga attacks on jowar crops	27	3,000		3,000
Milk recording	....	....		500
Scheme for demonstration of agricultural improvements	....	....		3,000
Total ..	1,08,137	1,80,000	1,69,000	1,79,000
Deposit Account of grants from the Central Government for the development of hand-loom industries	39,000	38,000	40,000	32,000
Deposit Account of grants from Sugar Excise Duty	9,784	17,000	62,000	33,000
Total—Other Accounts ..	33,77,558	41,36,000	30,34,000	35,09,000

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DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYABLE.				
Civil Advances—				
Advances for purchase of passages..	397	1,000	....	....
Objection book advances	3,39,605	3,42,000	3,40,000	3,40,000
Medical supplies for Military Department	1,000	2,000	2,000	2,000
Forest advances	14,36,312	16,04,000	14,78,000	14,28,000
Other advances	30,702	50,000	30,000	30,000
Revenue Advances—				
Deposit measurement work	—8,123	....	....	....
Excise advances	325	1,000	....	....
Total, Advances Repayable ..	18,00,218	20,00,000	18,50,000	18,00,000
PERMANENT ADVANCES.				
Permanent Advances—Civil	7,918	3,000	3,000	4,000
Accounts with the Government of Burma	58,627	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank	2,03,055	1,40,000	2,25,000	2,00,000
SUSPENSE ACCOUNTS.				
Suspense Account	11,66,522	11,00,000	11,70,000	11,70,000
Local public works expenditure	14,833	21,000	15,000	20,000
Central Accounts Office—Reserve Bank suspense	2,98,27,155	1,83,12,000	2,75,15,000	2,94,00,000
Cash Balance Investment Account	2,24,27,318	1,73,55,000	3,83,00,000	4,08,00,000
Departmental adjusting account	....	1.12,000	....	....
Recoveries of service payments	10,95,281	10,00,000	11,00,000	11,10,000
Total ..	5,45,31,109	3,79,00,000	6,81,00,000	7,25,00,000
CHEQUES AND BILLS.				
Pre-audit cheques	2,26,18,951	2,18,00,000	2,35,00,000	2,32,00,000
Departmental cheques	67,31,552	70,00,000	68,00,000	68,00,000
Total ..	2,93,50,503	2,88,00,000	3,03,00,000	3,00,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND SIMILAR ACCOUNTS.				
Civil Departmental Balances	95,539	1,50,000	75,000	1,00,000
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	48,46,255	50,06,000	50,06,000	52,75,000
Loans to municipalities	1,73,878	1,64,000	1,97,000	1,53,000
Loans to district and other local fund committees	7,764	13,000	18,000	32,000
Loans to land-holders and other notabilities	288	11,000	24,000	12,000
Advances to cultivators	6,72,208	9,90,000	11,06,000	6,83,000
Miscellaneous loans and advances	3,78,314	3,23,000	3,18,000	4,64,000
Total ..	60,78,707	65,07,000	66,69,000	66,19,000
Loans to Government Servants—				
House-building advances	36,061	34,000	27,000	27,000
Advances for purchase of motor cars	1,00,076	1,21,000	91,000	91,000
Advances for purchase of other conveyances	15,200	13,000	13,000	13,000
Passage advances	814	1,000	1,000	1,000
Other advances	360	....	....	....
Total ..	1,52,511	1,69,000	1,32,000	1,32,000
Total, Loans and Advances by Provincial Government ..	62,31,218	66,76,000	68,01,000	67,51,000
S—REMITTANCES.				
Cash remittances and adjustments between officers rendering accounts to the same Accountant-General	13,61,18,990	12,53,00,000	13,86,00,000	13,90,00,000
Remittances by bills	3,84,11,493	3,97,00,000	4,09,50,000	4,07,00,000
Adjusting account between Central and Provincial Governments	1,91,36,416	1,54,00,000	2,68,00,000	2,60,00,000
Adjusting account with Railways	....	....	60,00,000	60,00,000
Inter-Provincial Suspense Account	21,83,703	15,00,000	28,00,000	27,50,000
Total ..	19,58,50,602	18,19,00,000	21,51,50,000	21,44,50,000

DETAILED BUDGET ESTIMATES OF EXPENDITURE

7-LAND REVENUE.		Detailed Account No.	Accounts, 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A. CHARGES OF ADMINISTRATION	*Charged* ..		*2,25,120*	*2,31,100*	*3,44,000*	*2,33,700*
	VOTED ..	7A	23,25,351	23,80,000	22,51,000	22,29,100
B. SURVEY, SETTLEMENT AND RECORD OPERATIONS ..	VOTED ..	7B	98,480	96,100	93,000	*....
C. LAND RECORDS	*Charged* ..		*13,247*	*13,300*	*13,000*	*17,900*
	VOTED ..	7C	25,33,631	25,02,000	25,47,000	25,56,300
D. ASSIGNMENTS AND COMPENSATIONS	*Charged* ..		*14,46,801*	*3,81,000*	*4,00,000*	*4,26,100*
	VOTED ..	7D	....	10,27,600	10,50,000	10,03,400
E. CHARGES IN ENGLAND	*Charged* ..		*11,706*	*960*	*1,520*	*4,800*
	VOTED ..	7E	21,154	31,280	21,160	....
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		*+59*	....	*+5*	....
	VOTED ..		+124	....	+74	....
For rounding ..	*Charged* ..		....	*—360*	*+475*	....
	VOTED ..		....	+20	—234	—300
TOTAL ..			66,75,673	66,63,000	67,21,000	64,71,000
Charged ..			*16,96,933*	*6,26,000*	*7,59,000*	*6,82,500*
VOTED ..			49,78,740	60,37,000	59,62,000	57,88,500

* Provision under the minor head "Survey, Settlement and Record operations" has been transferred to the major head "56-Stationery and Printing" with effect from 1940-41.

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DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration.		Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-1. GENERAL ESTABLISHMENT.				Rs.	Rs.	Rs.	Rs.
A-1 (1) Pay of Officers—							
Collector (1,000—2,250)	*Charged*	*1*	*1*		*27,000*		*22,000*
Deputy Collector (300—1,200)	Voted	1	1		5,840		6,100
Special Land Acquisition Officers, Ahmedabad	Voted	2	2		10,860		11,400
Leave salary	*Charged*				....		*7,600*
Total	*Charged*			*19,555*	*27,000*	*25,000*	*29,600*
	Voted			17,678	16,700	16,700	17,500
A-1 (2) Pay of Establishment—							
Clerks (25—300)		42	42		72,516		*A*67,850
Servants (15—25)		42	41		11,416		*B*11,670
Leave salary					500		3,000
Temporary establishment—							
Northern Division					180		180
Southern Division					375		360
For land acquisition work under Consulting Surveyor to Government					14,800		14,800
Temporary tagai establishment—							
Northern Division					6,920		6,020
Central Division					480		480
Southern Division					4,320		7,540
Probable savings					—1,807		....
Total	Voted			1,09,511	1,09,700	1,09,700	1,11,900
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)—	*Charged*						
Collector of Bombay					*1,800*		*1,800*
Travelling allowance (fixed)—	Voted						
Northern Division					} 4,200		250
Collector of Bombay							3,000
Consulting Surveyor to Government							1,200
Travelling allowance (ordinary)—	*Charged*						
Collector of Bombay					*200*		*200*
Travelling allowance (ordinary)—	Voted						
Northern Division					} 1,100		100
Collector of Bombay							450
Consulting Surveyor to Government							250
House rent and other allowances—	*Charged*						
Collector of Bombay					*1,100*		*1,100*
House rent and other allowances—	Voted						
Collector of Bombay					} 1,100		850
Consulting Surveyor to Government							200
Total	*Charged*			*4,565*	*3,100*	*3,000*	*3,100*
	Voted			6,648	6,400	6,400	6,300

A—Includes Rs. 2,820 for clerks of the Consulting Surveyor to Government.
B— do. Rs. 564 for servants do.

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*contd.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*contd.*				
A-1 (4) Contingencies—				
Contract contingencies—				
Northern Division				21,350A
Central Division				23,900B
Southern Division		69,820		18,920C
Collector of Bombay				3,890D
Consulting Surveyor to Government				900E
Non-Contract contingencies—				
Northern Division				38,750F
Central Division				34,050G
Southern Division		2,55,250		16,470H
Collector of Bombay				11,360I
Consulting Surveyor to Government				4,110J
Supplies and services—				
Northern Division				600
Central Division		6,930		3,000
Collector of Bombay				2,000
Total .. Charged ..	....	....	*1,15,000*	....
Total .. Voted ..	2,69,841	3,32,000	2,03,000	1,79,300

Details (Contract contingencies)	A	B	C	D	E	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Carriage of records ..	7,380	9,600	10,530	..	..	27,510
Purchase of books and periodicals ..	..	675	1,000	40	900	2,615
Purchase and repairs of furniture ..	2,320	1,900	900	150	..	5,270
Electricity charges ..	2,750	1,800	..	1,500	..	6,050
Telephone charges ..	2,450	2,715	1,100	850	..	7,115
Office expenses and miscellaneous ..	100	500	100	..	..	700
Petty supplies ..	5,350	3,400	3,460	350	..	12,560
Water charges ..	..	910	180	..	..	1,090
Peons' uniforms and belts ..	600	800	750	..	..	2,150
Police Patils' stationery.	..	..	900	..	..	900
Other charges ..	400	1,600	..	1,000	..	3,000
Total ..	21,350	23,900	18,920	3,890	900	68,960

Details (Non-contract contingencies)	F	G	H	I	J	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of inferior servants .	5,300	6,500	1,040	1,050	..	13,890
Purchase of tents ..	500	500	..	..	..	1,000
Construction and repairs of chavdis ..	15,000	12,000	6,000	..	..	33,000
Acquisition and improvement of land for village sites ..	6,000	2,000	2,000	..	..	10,000
Rents, rates and taxes ..	7,950	5,300	1,980	3,260	2,100	20,590
Service postage and telegrams ..	150	..	..	1,800	310	2,260
Office expenses and miscellaneous ..	..	..	..	150	300	450
Conservancy charges ..	..	..	..	5,100	..	5,100
Labour charges ..	..	..	..	..	1,000	1,000
Charges for conducting law suits ..	3,280	750	1,600	..	..	5,630
Service process against defaulters ..	..	5,500	950	..	..	6,450
Removal of encroachments on village sites .	50	500	500	..	..	1,050
Construction and repairs of ghat paths ..	..	750	..	..	..	750
Purchase and improvements of khar lands ..	..	..	1,100	..	..	1,100
Other charges ..	520	250	1,300	..	400	2,470
Total ..	38,750	34,050	16,470	11,360	4,110	1,04,740

DETAILED ACCOUNT No. 7A. LAND REVENUE. A-Charges of Administration—*concld.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-1. GENERAL ESTABLISHMENT—*concld.*				
1-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 143) .. *Charged* ..		*2,01,000*	*2,01,000*	*2,01,000*
Voted ..		19,59,000	19,59,000	19,59,000
Add—Amount transferred from "39-Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Government properties (*vide* page 282) .. .. .. Voted ..		9,300	9,300	9,000
Add—Amount transferred from "10-Forest" on account of the establishment in the Akrani Mahal (*vide* page 86) .. .. Voted ..		3,000	3,000	3,000
Deduct—Amount transferred to the minor head "Land Records—City Land Records" on account of survey establishment of the Collector of Bombay (*vide* page 63) .. .. .. Voted ..		—41,000	—41,000	—41,000
Deduct—Amount recovered from the Municipality on account of land acquisition work .. .. Voted ..		—15,100	—15,100	—15,900
Total .. *Charged* ..	*2,01,000*	*2,01,000*	*2,01,000*	*2,01,000*
Voted ..	19,21,673	19,15,200	19,15,200	19,14,100
Total, A-1—General Establishment ..	25,50,471	26,11,100	25,95,000	24,62,800
TOTAL .. *Charged* ..	*2,25,120*	*2,31,100*	*3,44,000*	*2,33,700*
Voted ..	23,25,351	23,80,000	22,51,000	22,29,100

DETAILED ACCOUNT No. 7B. LAND REVENUE. B-Survey, Settlement and Record Operations.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-1 COST OF CADASTRAL MAPS.						
(Government Photozincographic Press.)						
B-1 (1) Pay of Officers—						
Manager (500—800)	1			9,100		....
Total .. Voted ..			8,747	9,100	9,100	....
B-1 (2) Pay of Establishment—						
Photographers, draftsmen and clerks (15—600 *plus* spl. pay 100 to Asstt. Manager)	148			44,803		....
Printers, compositors, pressmen, etc. (15—600 *plus* spl. pay 100 to Asstt. Manager)				23,822		....
Mounting establishment and servants (11—30)	11			2,645		....
Temporary establishment				3,550		....
Probable savings				—5,320		....
Total .. Voted ..			76,828	69,500	68,500	....
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		....
House-rent and other allowances				500		....
Total .. Voted ..			607	600	500	....
B-1 (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				500		....
Service postage and telegrams				800		....
Forwarding charges				550		....
Mapping charges				1,450		....
Office expenses and miscellaneous				4,000		....
Customs duty on imported stores				7,850		....
Supplies and services				1,750		....
Total .. Voted ..			12,298	16,900	14,900	....
Total, Survey, Settlement and Record Operations .. Voted ..			98,480	96,100	93,000	....*

*Provision for the Photozinco Press has been transferred to "56-Stationery and Printing" with effect from 1940–41—*Vide* page 443.

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budge Estima 1940-4
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
C-1 SUPERINTENDENCE	*Charged* ..			*12,967*	*13,300*	*12,000*	*12,9*
	Voted ..			32,222	32,600	32,000	46,4
C-2 CITY LAND RECORDS	Voted ..			1,71,027	1,67,500	1,77,000	1,71,7
C-3 ALIENATION OFFICE, POONA	Voted ..			9,278	9,500	9,500	9,5
C-4 DISTRICT CHARGES	*Charged* ..			....	....	*1,000*	*5,0*
	Voted ..			21,05,716	21,09,400	21,32,000	21,28,6
C-5 POT HISSA MEASUREMENT OPERATIONS	Voted ..			1,28,403	1,16,900	1,04,600	1,34,2
C-6 RECOVERABLE CITY SURVEY OPERATIONS ..	Voted ..			10,323	31,500	22,000	32,7
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND-HOLDERS	Voted ..			74,652	31,300	68,100	32,1
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN OR FOREIGN STATES ..	*Charged* ..			*280*	....	....	....
	Voted ..			2,010	3,300	1,800	1,05
TOTAL ..	*Charged* ..			*13,247*	*13,300*	*13,000*	*17,90*
	Voted ..			25,33,631	25,02,000	25,47,000	25,56,30
DETAILS.							
C-1 SUPERINTENDENCE.							
C-1 (1) Pay of Officers—							
Superintendents—(450—1,350 + special pay 150); (300—1,200 + special pay 100) ..	*Charged* ..	*1*	*1*		*11,000*		*10,400*
	Voted ..	1	2		6,300		12,360
Total ..	*Charged* ..			*10,084*	*11,000*	*9,700*	*10,400*
	Voted ..			6,436	6,300	7,300	12,360
C-1 (2) Pay of Establishment—							
Clerks, etc.—(30—140)	..	15	15		15,898		14,940
Field party surveyors	..	..	15		....		6,200
Servants—(15—22)	..	10	13		1,860		2,500
Leave salary	..				1,000		....
Probable savings	..				—2,058		....
Total ..	Voted ..			16,816	16,700	16,200	23,640
-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ..				*2,100*		*2,050*
	Voted ..				1,425		2,660
Travelling allowance (ordinary) ..	*Charged* ..				*200*		*450*
	Voted ..				2,975		2,300
House rent and other allowances ..	Voted ..				....		120
Total ..	*Charged* ..			*2,883*	*2,300*	*2,300*	*2,500*
	Voted ..			3,851	4,400	4,000	5,080
C-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..				1,015		835
Purchase of books and periodicals	..				125		38
Purchase and repairs of furniture	..				145		215
Peons' uniforms and belts	..				....		25
Other charges	..				115		187
Non-contract contingencies—							
Service postage and telegrams	..				3,680		3,900
Fixed contingencies	..				120		120
Total ..	Voted ..			5,119	5,200	4,500	5,320
TOTAL ..	*Charged* ..			*12,967*	*13,300*	*12,000*	*12,900*
	Voted ..			32,222	32,600	32.000	46,400

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-2 CITY LAND RECORDS.						
C-2 (1) Pay of Officers—						
Superintendent, Bombay City Survey (1,150—1,300)	1	1		15,600		15,600
Total .. Voted ..			15,600	15,600	15,600	15,600
C-2 (2) Pay of Establishment—						
Surveyors (30—90)	76	76		68,904		69,450
Special pay to the talatis for work in connection with the maintenance of property registers in Kaira and Borsad				132		132
Servants (14—18)	72	72		13,344		13,300
Temporary establishment				4,120		6,818
Total .. Voted ..			88,110	86,500	90,800	89,700
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
(For City Survey work) Northern Division				960		960
(For City Survey work) Central Division				2,400		2,400
(For City Survey work) Southern Division				960		960
Bombay				1,080		1,080
Director of Land Records				2,700		2,700
Travelling allowance (ordinary)—						
Director of Land Records				4,580		5,230
House-rent and other allowances—						
Director of Land Records				120		120
Total .. Voted ..			13,608	12,800	14,800	13,450
C-2 (4) Contingencies—						
Non-contract contingencies—						
Northern Division				....		24
Director of Land Records				11,600		(A)11,926
Total .. Voted ..			12,709	11,600	14,800	11,950
C-2 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Charges on account of survey establishment of the Collector of Bombay transferred from the minor head "Charges of Administration" (*vide* page 60)				+41,000		+41,000
Total .. Voted ..			+41,000	+41,000	+41,000	+41,000
TOTAL .. Voted ..			1,71,027	1,67,500	1,77,000	1,71,700

	Rs.
(A) Rents, rates and taxes	2,464
Fixed contingencies	2,934
Service postage and telegrams	4,000
Carriage of records	200
Purchase of survey articles and dead stock	900

DETAILED ACCOUNT No. 7-C. LAND REVENUE. C-Land Records—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-3 ALIENATION OFFICE, POONA.						
C-3 (1) Pay of Establishment—						
Historical Archivist to Government (105–150)	1	1		1,320		1,3
Clerks (30—200)	5	5		6,008		5,9
Servants (18—20)	7	7		1,560		1,5
Probable savings				—388		—3
Total .. Voted ..			7,995	8,500	8,500	8,5
C-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				100		75
Total .. Voted ..			77	100	100	75
C-3 (3) Contingencies						
Non-contract contingencies—						
Rents, rates and taxes				410		31
Pay of inferior servants				90		6
Service postage and telegrams				300		30
Office expenses and miscellaneous				....		10
Water charges				....		13
Other charges				100		....
Voted ..			1,206	900	900	92
TOTAL .. Voted ..			9,278	9,500	9,500	9,50

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
C-4 DISTRICT CHARGES.			Rs.	Rs.	Rs.	Rs.
Kanungo establishment.						
C-4 (1) Pay of Officers—						
District Inspectors, Presidency (200—350)	19	20		57,446		57,800
Leave salary				3,954		....
Total, Voted			58,566	61,400	60,800	57,800
C-4 (2) Pay of Establishment—						
Assistant Inspectors, cl rks, and Circle Inspectors—						
Northern Division (30—140)	127	125		97,836		94,150
Central Division (3(—140)	181	183		1,48,088		1,50,250
Southern Division (30—140)	146	144		1,12,346		1,11,780
Director of Land Records (30—200)	225	225		1,77,080		1,71,973
Servants—						
Northern Division (14—16)	121	120		20,796		20,550
Central Division (14—18)	182	183		30,361		29,850
Southern Division (10—15)	146	144		23,838		22,904
Director of Land Records (15—21)	165	165		25,799		25,430
Temporary establishment—						
Central Division				....		2,440
Director of Land Records				3,200		7,276
Leave salary—						
Central Division				2,000		....
Southern Division				....		2,000
Northern Division				....		4,000
Probable savings—						
Central Division				—449		....
Director of Land Records				—24,095		—13,403
Total . . Voted			6,16,915	6,16,800	6,30,000	6,29,200
C-4 (3) Akarband Work . . Voted			....	2,000	....	2,000
C-4 (4) Record of Rights . . Voted			1,342	200	200	200
C-4 (5) Settlement Work . . *Charged*			....	....	*1,000*	*5,000**
C-4 (5) Settlement Work . . Voted			7,981	4,000	7,000	16,100*

*Details—	*Charged.* Rs.	Voted. Rs.
Pay of Officers	*4,150*	6,520
Pay of Establishment	..	7,500
Allowances, Honoraria, etc.—		
Travelling allowance (fixed)	*850*	1,220
Do. (ordinary)	..	550
Contingencies	..	310

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-4 DISTRICT CHARGES—*concld.*				
C-4 (6) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division		20,800		20,880
Central Division		31,500		31,480
Southern Division		25,600		25,410
Director of Land Records		20,900		21,516
Travelling allowance (ordinary)—				
Northern Division		4,500		4,900
Central Division		8,300		7,900
Southern Division		6,100		6,900
Director of Land Records		24,900		21,700
House-rent and other allowances—				
Northern Division		90		90
Central Division		....		84
Director of Land Records		1,310		2,340
Total .. Voted ..	1,38,084	1,44,000	1,50,000	1,43,200
C-4 (7) Contingencies—				
Non-contract contingencies—				
Northern Division		2,574		1,934A
Central Division		3,090		3,012B
Southern Division		2,688		2,314C
Director of Land Records		26,648		26,840D
Total .. Voted ..	36,828	35,000	38,000	34,100
C-4 (8) Establishment charges payable to or recoverable from other Governments Departments, etc.—				
Add—Amount transferred from "25, General Administration—District Administration" (*vide* page 143) .. Voted ..	+12,46,000	+12,46,000	+12,46,000	+12,46,000
TOTAL .. *Charged* ..	....	....	*1,000*	*5,000*
TOTAL .. Voted ..	21,05,716	21,09,400	21,32,000	21,28,600

	A	B	C	D	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Service postage and telegrams	200	150	400	14,700	15,450
Rents, rates and taxes	....	....	....	740	740
Pay of inferior servants	24	....	....	340	364
Fixed contingencies	1,500	2,562	1,914	3,620	9,596
Carriage of records	60	....	....	4,425	4,485
Purchase and repairs of furniture ..	150	100	....	1,200	1,450
Mapping charges	....	....	....	345	345
Other charges	....	200	....	1,470	1,670
Total ..	1,934	3,012	2,314	26,840	34,100

DETAILED ACCOUNT No. 7C. LAND REVENUE. C-Land Records—concld.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
C-5 POT HISSA MEASUREMENT OPERATIONS.					
C-5-(1) Pay of Establishment	Voted ..	1,01,142	96,000	80,700	1,10,900
C-5-(2) Allowances, Honoraria, etc.	Voted ..	9,642	5,400	5,800	5,800
C-5-(3) Contingencies	Voted ..	17,619	15,500	18,100	17,500
TOTAL ..	Voted ..	1,28,403	1,16,900	1,04,600	1,34,200
C-6 RECOVERABLE CITY SURVEY OPERATIONS.					
C-6-(1) Pay of Establishment	Voted ..	6,255	20,200	15,550	21,450
C-6-(2) Allowances, Honoraria, etc.	Voted ..	58	1,100	650	1,100
C-6-(3) Contingencies	Voted ..	4,010	10,200	5,800	10,200
TOTAL ..	Voted ..	10,323	31,500	22,000	32,750
C-7 COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS.					
Northern Division	..		12,000	21,000	12,800
Central Division	..		7,500	32,000	7,500
Southern Division	..		11,800	15,100	11,800
TOTAL ..	Voted ..	74,652	31,300	68,100	32,100
C-8 DEMARCATION OF BOUNDARIES BETWEEN BRITISH TERRITORY AND INDIAN AND FOREIGN STATES.					
C-8-(1) Pay of Officers	.. *Charged* ..	*280*	....	....	....
C-8-(2) Pay of Establishment	.. Voted ..	1,427	2,325	1,125	535
C-8-(3) Allowances, Honoraria, etc.	.. Voted ..	345	525	275	165
C-8-(4) Contingencies	.. Voted ..	238	450	400	350
	TOTAL ..	2,290	3,300	1,800	1,050
	Charged ..	*280*	....	....	....
	Voted ..	2,010	3,300	1,800	1,050

DETAILED ACCOUNT No. 7-D. LAND REVENUE. D-Assignments and Compensations.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
D-1 Inamdars and other Grantees	*Charged*	*10,70,699*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	6,46,200	6,68,600	6,23,303
D-2 Pensions in lieu of Resumed Lands	*Charged*	*3,03,482*	....	....	....
	Voted	....	3,11,000	3,11,000	3,10,240
D-3 Other Land Revenue Compensations	*Charged*	*72,620*	....	....	....
	Voted	....	70,400	70,400	69,857
TOTAL	*Charged*	*14,46,801*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	10,27,600	10,50,000	10,03,400
Details of the above—					
Northern Division	*Charged*		*1,93,000*		*1,93,100*
	Voted		1,67,000		1,72,000
Central Division	*Charged*		*1,82,000*		*2,31,000*
	Voted		5,71,090		5,48,400
Southern Division	*Charged*		*2,296*		*2,000*
	Voted		2,35,042		2,29,900
Bombay	*Charged*		*3,704*		....
	Voted		51,888		51,843
Baroda	Voted		1,304		....
Sabar Kantha	Voted		1,276		1,257
Total	*Charged*	*14,46,801*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	10,27,600	10,50,000	10,03,400
D-1 Inamdars and other Grantees—					
D-1 (1) Inamdars	*Charged*	*5,08,259*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	1,13,820	1,13,820	71,603
D-1 (2) District and Village Officers	*Charged*	*5,39,896*	....	....	....
	Voted	....	5,10,880	5,33,280	5,30,500
D-1 (3) Village Servants useful to Communities	*Charged*	*22,544*	....	....	....
	Voted	....	21,500	21,500	21,200
Total	*Charged*	*10,70,699*	*3,81,000*	*4,00,000*	*4,26,100*
	Voted	....	6,46,200	6,68,600	6,23,303
D-1 (3) Village servants useful to communities—					
Bhil Nemnukhs	*Charged*	*1,811*	....		....
	Voted	....	1,900		1,900
Cash allowances..	*Charged*	*20,733*	....		....
	Voted	....	19,600		19,300
Total	*Charged*	*22,544*	....	....	....
	Voted	....	21,500	21,500	21,200
D-2 Pensions in lieu of resumed lands—					
Devasthans (allowances to temples and mosques)— Annual payments	*Charged*	*3,03,482*	....		....
	Voted	....	3,11,000		3,10,240
Total	*Charged*	*3,03,482*	....		....
	Voted	....	3,11,000	3,11,000	3,10,240
D-3 Other Land Revenue Compensations—					
Annual Land Revenue Compensations	*Charged*	*72,620*	....		....
	Voted	....	70,400		69,857
Total	*Charged*	*72,620*	....		....
	Voted	....	70,400	70,400	69,857

DETAILED ACCOUNT No. 7-E. LAND REVENUE. E-Charges in England.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
E-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*7,411*	....	....	....
E-2 Sterling overseas pay—(High Commissioner for India)	*Charged* ..	*4,295*	*960*	*1,520*	*4,800*
E-3 Stores for India—(High Commissioner for India) ..	Voted ..	21,154	31,280	21,160	....
	TOTAL ..	32,860	32,240	22,680	4,800
	Charged ..	*11,706*	*960*	*1,520*	*4,800*
	Voted ..	21,154	31,280	21,160	....

8-PROVINCIAL EXCISE.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A-SUPERINTENDENCE	*Charged* ..	8-A	*49,996*	*44,900*	*45,500*	*45,000*
	VOTED ..		97,305	91,100	91,000	92,800
B-DISTRICT CHARGES	VOTED ..	8-B	17,81,668	18,28,700	19,90,000	19,40,300
C-DISTILLERIES	VOTED ..	8-C	10,82,550	10,98,500	7,09,400	8,59,900
D-DEPARTMENTAL AND COMMISSIONED SHOPS ..	VOTED ..	8-D	....	....	49,200	1,00,600
E-COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT	VOTED ..		3,35,'39	3,38,100	2,92,200	2,65,600
F-PURCHASE OF GANJA AND OTHER DRUGS ..	VOTED ..		....	....	6,000	8,300
G-COMPENSATIONS	*Charged* ..	8-G	*5,41,192*	*4,44,800*	*3,72,300*	*3,74,500*
	VOTED ..		1,48,329	72,200	1,59,700	1,78,300
H-CHARGES IN ENGLAND	*Charged* ..	8-H	....	*18,080*	*12,320*	*2,160*
	VOTED ..		11,803	160	....	160
I-LOSS OR GAIN BY EXCHANGE	*Charged* ..		....	....	*+43*	....
	VOTED ..		+62	....	....	....
J-WORKS	VOTED ..		16,380	....	18,000	3,200
For rounding	*Charged* ..		....	*+220*	*—163*	*+40*
	VOTED ..		....	+240	+500	+140
	TOTAL ..		40,64,824	39,37,000	37,46,000	38,71,000
	Charged ..		*5,91,188*	*5,08,000*	*4,30,000*	*4,21,700*
	VOTED ..		34,73,636	34,29,000	33,16,000	34,49,300

DETAILED ACCOUNT No. 8A. PROVINCIAL EXCISE. A-Superintendence.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
COMMISSIONER'S OFFICE.				Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—							
Commissioner (3,500)	*Charged* ..	*1*	*1*		*42,300*		*42,000*
Chief Accounts Officer of Excise (300—500) ..	Voted ..	1	1		4,200		4,400
Personal Assistant to the Commissioner (300—40—900—40—1,100)	Voted ..	1	1		10,700		10,800
Total ..	*Charged* ..			*47,455*	*42,300*	*44,500*	*42,000*
	Voted ..			18,184	14,900	15,100	15,200
A-(2) Pay of Establishment—							
Clerks (40—300)	..	36	36		55,650		52,400
Servants (19—30)	..	18	19		5,660		5,800
Temporary establishment	..				6,360		7,160
Leave salary	..				....		300
Probable savings	..				—2,070		....
Total ..	Voted ..			65,845	65,600	65,600	65,660
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	Voted ..				720		720
Travelling allowance (ordinary)..	*Charged* ..				*2,600*		*3,000*
	Voted ..				1,870		2,500
House-rent and other allowances	Voted ..				1,810		1,800
Total ..	*Charged* ..			*3,050*	*2,600*	*1,000*	*3,000*
	Voted ..			6,038	4,400	3,100	5,020
A-(4) Contingencies—							
Contract contingencies—							
Carriage of records	..				1,500		1,000
Electric charges	..				800		800
Purchase and repairs of dead stock	..				100		200
Office expenses and miscellaneous ..	..				....		100
Other charges	..				500		400
Non-contract contingencies— Service postage and telegrams	..				2,960		3,600
Purchase of books and publications	..				100		100
Telephone charges	..				140		600
Medicines	..				....		20
Other charges	..				100		100
Total	Voted ..			7,238	6,200	7,200	6,920
A-(5) *Deduct*—Contribution on account of supervision charges of the Commissioner of Excise for the Matches and Sugar Excise Duty work	*Charged* ..			*—509*	....	....	....
TOTAL ..				1,47,301	1,36,000	1,36,500	1,37,800
	Charged ..			*49,996*	*44,900*	*45,500*	*45,000*
	Voted ..			97,305	91,100	91,000	92,800

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1 Inspection and Preventive Establishments .. Voted ..			17,40,370	18,03,900	17,77,000	18,15,300
B-2 Establishment in connection with Matches and Sugar Excise Duty .. .. Voted ..			282	....	....	....
B-3 Prohibition propoganda			41,016	24,800	2,13,000	1,25,000
TOTAL .. Voted ..			17,81,668	18,28,700	19,90,000	19,40,300
B-1 INSPECTION AND PREVENTIVE ESTABLISHMENTS.						
B-1 (1) Pay of Officers—						
Superintendents (250—1,100) + Special pay .. Voted ..	11	11		67,500		68,700
Special pay to the Divisional Forest Officer, W. Nasik, for doing excise work				1,200		1,200
Total .. Voted ..			75,032	68,700	69,600	69,900
B-1 (2) Pay of Establishment—						
Inspectors, Assistant and Sub-Inspectors, and Gaugers (70—450) ..	266	242		4,63,600		4,00,300
Clerks (25—200)	111	108		1,01,340		[illegible]3,000
Special pay to Rangers—3 (15) and 1 clerk (10) for doing excise work in the Peint Mahal				660		660
Servants (14—50)	1,801	1,715		4,79,600		4,55,650
Temporary establishment				1,96,100		3,37,250
Probable savings				—17,700		—20,000
Total .. Voted ..			11,67,082	12,23,600	12,30,000	12,66,860
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				95,520		1,24,600
Travelling allowance (ordinary)				1,57,200		1,78,500
House-rent and other allowances				45,280		43,540
Rewards to Government officers				61,200		54,000
Total .. Voted ..			3,59,313	3,59,200	3,85,000	4,00,640
B-1 (4) Contingencies—						
Contract contingencies—						
Carriage of records				4,000		3,500
Electric charges				1,000		1,200
Office expenses and miscellaneous				3,200		5,150
Advertisement charges				2,000		2,300
Purchase and repairs of dead stock				1,000		1,000
Other charges				1,700		2,400
Non-contract contingencies—						
Rewards to private persons				47,760		52,900
Rents, rates and taxes				30,900		14,850
Service postage and telegrams				21,200		25,550
Conveyance of excise opium				5,800		5,800
Pay of inferior servants				440		450
Telephone charges				6,320		6,500
Medicines				7,600		1,700
Clothing charges				18,175		18,650
Arms and ammunitions				4,325		6,250
Petty construction and repairs				5,500		1,000
Office expenses and miscellaneous				6,550		4,700
Motor buses etc.				....		3,000
Other charges				6,030		2,800
Total .. Voted ..			1,61,504	1,73,500	1,60,000	1,59,700

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-1 (5) Grant-in-aid .. .. .. Voted ..			....	....	2,000	....
B-1 (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Establishment charges of Collectors from "25-General Administration" (*vide* page 143)			+25,500	+25,500		+25,500
Deduct—Cost of non-gazetted executive staff of the Tobacco Department (Bombay City) transferred to "13-Other Taxes and Duties" (*vide* page 94)			—28,900	—26,700		—33,700
Deduct—Cost of mofussil non-gazetted executive staff of the Tobacco Department for Sales Tax areas transferred to "13-Other Taxes and Duties" (*vide* page 95)			....	....		—21,000
Deduct—Contributions for establishment entertained at the cost of other parties			—19,161	—19,900		—52,600
Total .. Voted ..			—22,561	—21,100	—69,600	—81,800
TOTAL .. Voted ..			17,40,370	18,03,900	17,77,000	18,15,300
B-2 Establishment in connection with Matches and Sugar Excise Duty.						
B-2 (1) Pay of officers .. .. .. Voted ..			428	....	....	....
B-2 (2) Pay of Establishment .. .. Voted ..			4,085	....	....	....
B-2 (3) Allowances, Honoraria, etc. .. .. Voted ..			605	....	....	....
B-2 (4) *Deduct*—Establishment charges recovered from other Governments, Departments, etc.—Central Government .. Voted ..			—4,836	....	....	....
TOTAL .. Voted ..			282	....	....	....

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-3-Prohibition Propaganda.						
B-3-(a) Prohibition Propaganda, Bombay			....	....	1,56,000	71,400
B-3-(b) Prohibition Propaganda, Mofussil			41,016	24,800	57,000	53,600
Total ..			41,016	24,800	2,13,000	1,25,000
B-3-(a) Prohibition Propaganda, Bombay.						
B-3-(a)-1-Pay of Officers—						
Special pay to the Secretary at Rs. 100 per mensem ..	..			....		1,200
Total .. Voted ..			....	....	....	1,200
B-3-(a)-2-Pay of Establishment—						
Supervisors, Inspectors, etc.	40	26				38,650
Clerks	20	15				
Servants	59	25				
Total .. Voted ..			....	....	30,400	38,650
B-3-(a) -3-Allowances, Honoraria, etc.						
Travelling allowance (fixed)				....		300
Travelling allowance (ordinary)				....		200
House-rent and other allowances				....		1,060
Total .. Voted ..			....	....	600	1,560
B-3-(a)-4-Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				....		2,400
Telephones charges				....		2,730
Service postage and telegrams				....		1,000
Petrol and mobil oil charges, etc.				....		5,000
Uniforms to prohibition guards				....		2,000
Conveyance charges of officers				....		2,000
Conveyance and refreshment expenses of volunteers ..				....		3,000
Office expenses and miscellaneous				....		7,020
Powada singers				....		1,680
Other charges				....		3,160
Total .. Voted ..			....	....	1,25,000	29,990
TOTAL .. Voted ..			....	....	1,56,000	71,400

DETAILED ACCOUNT No. 8-B. PROVINCIAL EXCISE. B-District Charges—concld.	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-3-(b) Prohibition Propaganda, Mofussil.						
B-3 (b) (1) Pay of Establishment—						
Supervisors, Inspectors, etc.	16	34		11,280		19,380
Clerks	4	8		3,180		4,680
Servants	28	32		4,340		7,440
Total—Voted				18,800	31,100	31,500
B-3 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				....		700
House rent and other allowances				....		200
Total—Voted				....	700	900
B-3 (b) (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,740		2,340
Service postage and telegrams				900		1,380
Maintenance of car and cycle				1,560		[illegible]
Office expenses and miscellaneous				1,080		1,625
Special contingencies				....		3,900
Telephone charges				....		300
Conveyance charges				....		[illegible]
Books and publications				....		1,200
Stationery				....		100
Purchase and repair of dead stock				....		275
Other charges				720		6,500
Total—Voted				6,000	24,000	21,200
B-3 (b) (4) Grants-in-aid .. Voted				....	1,200	....
TOTAL—VOTED			41,016	24,800	57,000	53,600

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
GOVERNMENT DISTILLERIES.						
C-1 DHADGAON DISTILLERY .. .. Voted ..			33,960	28,800	28,800	28,800
C-2 NASIK DISTILLERY .. .. .. Voted ..			10,42,620	10,62,700	6,73,600	8,26,100
PRIVATE DISTILLERY.						
C-3 CHOWKA DISTILLERY .. .. .. Voted ..			5,970	7,000	7,000	5,000
TOTAL .. Voted ..			10,82,550	10,98,500	7,09,400	8,59,900
C-1 Dhadgaon Distillery.						
C-1 (1) Pay of Establishment				4,750		4,780
Total .. Voted ..			4,591	4,750	4,750	4,780
C-1 (2) Allowances, Honoraria, etc.				50		20
Total .. Voted ..			....	50	50	20
C-1 (3) Contingencies—						
Non-contract contingencies—						
Purchase of mhowra flowers				4,000		4,500
Transportation charges of liquor				3,200		3,100
Distillery workmen's pay				1,400		1,500
Additions and alterations				2,400		300
Renewals and replacements				1,100		1,500
Supply of fuel				900		2,000
Other charges				2,000		2,100
Total .. Voted ..			20,369	15,000	15,000	15,000
C-1 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of Establishment charges of the Forest Department transferred from "10-Forest" (*vide* page 86)			9,000	9,000	9,000	9,000
TOTAL, Dhadgaon Distillery .. Voted ..			33,960	28,800	28,800	28,800
C-2 Nasik Distillery.						
C-2 (1) Pay of Officers—						
Superintendent and Supervisor, Process Section—1 (300—40—1,100 + 200 spl. pay), 1 (300—10—650)	2	2		14,600		15,000
Total .. Voted ..			20,317	14,600	14,600	15,000
C-2 (2) Pay of Establishment—						
Foreman, Assistant Chemist, etc. (30—300)	28	28		39,800		40,550
Servants (10—18)	6	6		1,000		960
Temoorary establishment				48,500		39,540
Probable savings				....		—510
Total .. Voted ..			90,364	89,300	82,600	80,540

DETAILED ACCOUNT No. 8-C. PROVINCIAL EXCISE. C-Distilleries.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
C-2 Nasik Distillery.			Rs.	Rs.	Rs.	Rs.
C-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. .. Voted ..			332	800	200	500
C-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				1,400		1,160
Service postage and telegrams				1,500		1,400
Medicines				2,500		2,200
Petty construction and repairs				2,000		2,000
Office expenses and miscellaneous				700		800
Other charges				660		1,160
Additions to plant and machinery				6,000		5,000
Supplies and services—						
Stores				55,000		55,000
Other supplies and services..				8,70,000		6,44,300
Provision for depreciation				20,000		20,000
Renewals and replacements				5,500		5,000
Less—Amount transferred from depreciation fund				—5,500		—5,000
Customs duty on imported goods				40		40
Total .. Voted ..			9,33,167	9,59,800	5,79,000	7,33,060
C-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution recoverable from the Security Printing, India, for allowances to the Doctor and pay of Compounder			—1,560	—1,800	—2,800	—3,000
TOTAL, Nasik Distillery .. Voted ..			10,42,620	10,62,700	6,73,600	8,26,100
C-3 Chowka Distillery.						
C-3 (1) Contingencies—						
Cost price of spirit supplied by contractors				7,000		5,000
TOTAL, Chowka Distillery .. Voted ..			5,970	7,000	7,000	5,000

DETAILED ACCOUNT No. 8-D. PROVINCIAL EXCISE. D-Departmental and Commissioned Shops.	Strength. 1939-40.	Strength. 1940-41.	Accounts. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Temporary establishment			....	....	29,000	64,150
Total Voted ..			....	....	29,000	64,150
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			....	....		1,300
House-rent and other allowances			....	....		250
Total Voted ..			....	....	200	1,550
D-(3) Contingencies—						
Non-contract contingencies—						
Service, postage and telegrams			....	....		330
Rents, rates and taxes			....	....		13,080
Office expenses and miscellaneous			....	....		2,320
Lighting charges			....	....		1,000
Dead stock			....	....		1,025
Other charges			....	....		2,145
Supplies and services—						
Transport charges			....	....		8,250
Mineral waters, tea, etc.			....	....		2,000
Purchase of cardboard boxes			....	....		4,750
Total Voted ..			....	....	20,000	34,900
TOTAL Voted ..			....	....	49,200	1,00,600

DETAILED ACCOUNT No. 8-G. PROVINCIAL EXCISE. G-Compensations.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
G-1 Indian States—ASSIGNMENTS AND COMPENSATIONS.					
1. Compensation paid to Indian States for the lease of their Abkari revenue	*Charged* ..	*3,37,906*	*3,47,300*	*3,12,800*	*2,97,200*
	Voted ..	50,217	30,300	67,300	85,700
2. Annual payments for leasing the hemp drugs revenue of certain Indian States	*Charged* ..	*57,704*	*97,500*	*47,800*	*47,300*
	Voted ..	62,123	20,300	70,800	71,000
3. Surplus amount payable to certain States in respect of their Abkari and hemp drugs leases	*Charged* ..	*1,832*	....	*11,700*	*30,000*
	Voted ..	6,148	....	....	....
4. Gain on liquor payable to certain Indian States	Voted ..	15,414	15,000	15,000	15,000
5. Other parties	Voted ..	2,129	....	....	....
G-2 Other Parties—ASSIGNMENTS AND COMPENSATIONS.					
1. Contributions to Local Boards in lieu of one anna cess on excise revenue	Voted ..	4,056	....	....	....
2. Bombay Municipality	*Charged* ..	*1,43,750*	....	....	....
3. Private parties	Voted ..	8,242	6,600	6,600	6,600
	TOTAL ..	6,89,521	5,17,000	5,32,000	5,52,800
	Charged ..	*5,41,192*	*4,44,800*	*3,72,300*	*3,74,500*
	Voted ..	1,48,329	72,200	1,59,700	1,78,300

DETAILED ACCOUNT No. 8-H. PROVINCIAL EXCISE. H-Charges in England.					
H-1 Leave salaries and deputation pay (High Commissioner for India)	Voted ..	11,803	....	....	....
	Charged ..	....	*18,080*	*11,000*	....
H-2 Sterling overseas pay (High Commissioner for India) ..	*Charged* ..	....	....	*1,320*	*2,160*
H-3 Stores (High Commissioner for India) ..	Voted ..	....	160	....	160
	TOTAL ..	11,803	18,240	12,320	2,320
	Charged ..	....	*18,080*	*12,320*	*2,160*
	Voted ..	11,803	160	....	160

9-STAMPS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-NON-JUDICIAL.					
A. SUPERINTENDENCE	9A	36,685	33,400	33,400	33,200
B. CHARGES FOR THE SALE OF STAMPS	9B	62,034	65,300	65,300	63,500
C. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES ..		22,020	21,100	21,100	21,400
TOTAL.. VOTED ..		1,20,739	1,19,800	1,19,800	1,18,100
B-JUDICIAL.					
A. SUPERINTENDENCE	9A	31,886	33,300	33,300	33,200
B. CHARGES FOR THE SALE OF STAMPS	9C	34,458	36,500	36,500	35,400
C. COST OF STAMPS SUPPLIED FROM CENTRAL STAMP STORES ..		6,534	8,200	8,200	7,700
TOTAL.. VOTED ..		72,878	78,000	78,000	76,300
Rounding			+200	+200	—400
GRAND TOTAL .. VOTED ..		1,93,617	1,98,000	1,98,000	1,94,000

DETAILED ACCOUNT No. 9-A.

STAMPS.

A-Superintendence.

	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-1 (1) Pay of Officers—						
Assistant Superintendent (500—25—650)	1	1		7,100		6,900
Leave salary				....		1,200
TOTAL.. VOTED ..			9,737	7,100	7,100	8,100
A-1 (2) Pay of Establishment—						
Superior establishment (30—300)	18	18		29,380		26,586
Inferior establishment (7 to 35)	25	26		7,220		7,859
Leave salary				....		755
TOTAL.. VOTED ..			35,608	36,600	36,600	35,200
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				50		120
House-rent and other allowances				1,250		1,280
TOTAL.. VOTED ..			1,162	1,300	1,300	1,400
A-1 (4) Contingencies—						
Contract contingencies—						
Electric charges				875		960
Telephone charges				60		60
Water supply				200		150
Packing and conveyance charges				1,100		1,645
Other charges				1,832		1,228
Non-contract contingencies—						
Rent, rates and taxes				57		57
Service postage and telegrams				1,576		1,600
TOTAL.. VOTED ..			6,064	5,700	5,700	5,700
A-1 (5) Establishment charges recoverable from, or payable to, other Governments and Departments—						
Add—Fixed amount transferred from "25, General Administration—Charges of District Administration" (page 143) on account of establishment charges of Collectors			+16,000	+16,000	+16,000	+16,000
TOTAL.. VOTED ..			16,000	16,000	16,000	16,000
TOTAL .. VOTED ..			68,571	(a)66,700	66,700	(a) 66,400

(a) The provision under "Superintendence" is split up half to half in round hundreds under "Non-Judicial" and "Judicial".

DETAILED ACCOUNT No. 9-B. STAMPS. B-Charges for the sale of Stamps (Non-Judicial).	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	8	8		8,859		9,137
Servants (17—22)	4	4		1,116		1,164
Leave Salary				....		239
Temporary establishment				625		660
Total .. Voted			10,880	10,600	10,600	11,200
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Voted			16	....		
B-1 (3) Contingencies—						
Discount				53,798		51,400
Non-contract contingencies				902		900
Total .. Voted			51,138	54,700	54,700	52,300
TOTAL .. Voted			62,034	65,300	65,300	63,500

DETAILED ACCOUNT No. 9-C. STAMPS. B-Charges for the sale of Stamps. (Judicial).	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
B-1 (1) Pay of Establishment—						
Vendors (30—160)	7	7		8,190		8,438
Servants (17—21)	3	3		810		862
Total .. Voted			8,768	9,000	9,000	9,300
B-1 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			12	....		
B-1 (3) Contingencies—						
Discount and commission .. Voted			25,678	27,500	27,500	26,100
TOTAL .. Voted			34,458	36,500	36,500	35,400

10-FOREST.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
A. GENERAL DIRECTION	*Charged* ..	10-A	*34,356*	*36,900*	*37,000*	*36,900*
	Voted ..		49,433	43,500	48,000	40,500
B. CONSERVANCY AND WORKS	Voted ..	10-B	6,41,685	7,41,800	6,75,000	6,82,800
C. ESTABLISHMENTS	*Charged* ..		*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
	Voted ..	10-C	15,53,095	15,42,200	15,54,000	15,82,200
D. INTEREST ON CAPITAL OUTLAY	*Charged* ..		*33,338*	*33,000*	*33,000*	*33,000*
E. CHARGES IN ENGLAND	*Charged* ..	10-E	*1,12,370*	*1,07,000*	*1,02,200*	*59,080*
F. LOSS OR GAIN BY EXCHANGE	*Charged* ..		*705*	....	*359*	....
FOR ROUNDING ..	*Charged* ..			*—500*	*+441*	*—280*
	Voted ..			+500		+500
TOTAL ..			26,87,135	27,32,000	26,66,000	26,98,000
	Charged ..		*4,42,922*	*4,04,000*	*3,89,000*	*3,92,000*
	VOTED ..		22,44,213	23,28,000	22,77,000	23,06,000

DETAILED ACCOUNT No. 10-A.
FOREST.
A-General Direction.

		Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-(1) Pay of Officers—							
Chief Conservator (2,500—125—2,750)	*Charged* ..	1	*1*		*33,000*		*33,000*
Personal assistant (250—20—750)	Voted ..	1	1		7,500		7,000
Total ..	*Charged* ..			*30,500*	*33,000*	*33,000*	*33,000*
	Voted ..			9,612	7,500	9,000	7,000
A-(2) Pay of Establishment—							
Office establishment (17—300)	..	14	15		14,000		14,612
Leave salary	..				....		388
Total ..	Voted ..			13,952	14,000	15,000	15,000
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*3,900*		*3,900*
	Voted ..				1,300		1,400
Forest training	Voted ..				200		....
Total ..	*Charged* ..			*3,856*	*3,900*	*4,000*	*3,900*
	Voted ..			10,216	1,500	2,000	1,400
A-(4) Contingencies—							
Non-contract contingencies :—							
Service postage and telegrams					700		750
Purchase of books and periodicals	..				200		150
Carriage of tents and records	..				450		560
Electric and telephone charges	..				200		200
Other charges	..				350		240
Total ..	Voted ..			1,900	1,900	2,600	1,900
A-(5) Establishment charges payable to other Governments, Departments, etc.—							
Add—Contribution for Forest Map Office, Dehra Dun ..	..			6,020	6,000	6,000	3,800
Add—Share of establishment charges transferred from "40-Agriculture—Agricultural Education" (*vide* page 310) ..	..			7,733	12,600	13,400	11,400
Total—Voted ..				13,753	18,600	19,400	15,200
TOTAL ..				83,789	80,400	85,000	77,400
	Charged ..			*34,356*	*36,900*	*37,000*	*36,900*
	Voted ..			49,433	43,500	48,000	40,500

DETAILED ACCOUNT No. 10-B. FOREST. **B-Conservancy and Works.**	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
B-(1) Timber and other produce removed from the Forests by Government Agency—				
(*a*) Timber		2,74,000		2,55,700
(*b*) Firewood and charcoal		5,940		5,250
(*c*) Bamboos		....		....
(*d*) Sandalwood		19,000		18,700
(*e*) Grass and other minor produce		60		2,050
Total ..	2,86,840	2,99,000	2,97,000	2,81,700
B-(2) Timber and other produce removed from the Forests by consumers or purchasers .		67,941		74,500
Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Establishment charges recoverable from contractors, etc., on account of pay of Depot Officers, etc.		—141		(*a*) ....
Total ..	60,169	67,800	74,000	74,500
B-(3) Live Stock, Stores, Tools and Plant—				
(*a*) Purchase of cattle		....		....
(*b*) Feed and upkeep of cattle		50		100
(*c*) Purchase of stores, tools and plant		12,950		7,000
(*d*) Customs duty		....		....
Total ..	7,696	13,000	8,000	7,100
B-(4) Communications and Buildings—				
(*a*) Railways and Tramways		45,000		45,000
(*b*) Roads and bridges (other than those in connection with Railways and Tramways)		50,000		64,000
(*c*) Buildings		19,000		19,500
(*d*) Other works		5,000		4,500
(*e*) Lump provision for minor works		34,000		22,000
(*f*) Lump provision for regrant of lapses in the previous year		5,000		5,000
(*g*) *Deduct*—Probable lapses in the budget year		—5,000		—5,000
Total ..	1,44,812	1,53,000	1,48,000	1,55,000
Carried over ..	4,99,517	5,32,800	5,27,000	5,18,300

(*a*) Shown under B.-(9)

DETAILED ACCOUNT No. 10-B. FOREST. B-Conservancy and Works—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	4,99,517	5,32,800	5,27,000	5,18,300
B-(5) Organisation, improvement and extension of Forests—				
(a) Demarcation		4,400		3,830
(b) Forest Settlement		40,000		....
(c) Surveys		....		....
(d) Working Plans		8,000		8,000
(e) Plantations		4,000		4,000
(f) Reproduction		66,540		66,000
(g) Fire protection		30,760		30,410
(h) Other works		8,800		5,760
Total ..	94,672	1,62,500	1,00,000	1,18,000
B-(6) Miscellaneous—				
(a) Rent of leased forests and payments to shareholders in forests managed by Government		15,500		14,400
(b) Law charges		....		....
(c) Grain compensation allowance		....		....
(d) Clothing		28,500		29,300
(e) Fodder charges		....		....
(f) Other charges		2,000		3,300
Total ..	46,660	46,000	47,000	47,000
B-(7) Suspense—				
(a) Works advances	....	....	....	....
B-(8) Demarcation of boundaries (between British territory and Indian States) ..	836	500	1,000	1,
B-(9) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct.—Establishment charges recoverable from Contractors etc. on account of Depot Officers etc.	....	....	....	
Total—Voted ..	6,41,685	7,41,800	6,75,000	6,8

DETAILED ACCOUNT No. 10C. FOREST. C-Establishments.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
C-(1) Pay of Officers—				Rs.	Rs.	Rs.	Rs.
Conservators (2,150)	*Charged* ..	*3*	*2*		*71,700*		*51,600*
Other officers .. (*325—1,350*)	*Charged* ..	*13*	*13*		*1,22,800*		*1,87,600*
Other officers .. (235—1,200)	Voted ..	20	23		1,12,000		1,09,600
Total ..	*Charged* ..			*2,21,476*	*1,94,500*	*1,86,000*	*2,39,200*
Total ..	Voted ..			1,11,855	1,12,000	1,08,000	1,09,600
C-(2) Pay of Establishment—							
Subordinate forest and depot establishments (15—200) ..	..	2,636	2,661		9,48,335		9,63,071
Office establishment (30—270)	..	339	343		2,34,949		2,32,608
Temporary establishment	..				26,936		34,468
Leave salary	..				....		2,172
Probable savings	..				—4,320		—19
Total ..	Voted ..			12,14,342	12,05,900	12,20,000	12,32,300
C-(3) Allowances, Honoraria, etc.—							
Travelling allowance .. (*Charged*) ..	Fixed ..				*20,100*		*20,030*
Travelling allowance .. (*Charged*) ..	Ordinary ..				*2,680*		*4,070*
Travelling allowance .. (Voted) ..	Fixed ..				1,37,410		1,44,700
Travelling allowance .. (Voted) ..	Ordinary ..				42,840		52,439
House-rent and other allowances	Voted ..				3,460		3,195
Forest training	Voted ..				590		566
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*				*10,320*		....
Probable savings	Voted ..				....		....
Total ..	*Charged* ..			*40,677*	*33,100*	*30,000*	*24,100*
Total ..	Voted ..			1,86,072	1,84,300	1,86,000	2,00,900
C-(4) Contingencies—							
Non-contract Contingencies—							
Stationery	..				5,130		4,914
Carriage of tents and records	..				8,200		8,480
Rents, rates and taxes	..				2,620		3,126
Service, postage and telegrams	..				28,400		29,000
Purchase of books and periodicals	..				1,210		1,050
Electric and telephone charges	..				975		980
Medicines	..				3,060		3,060
Other charges	..				4,105		4,190
Total ..	Voted ..			54,416	53,700	54,000	54,800
Carried over ..	*Charged* ..			*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
Carried over ..	Voted ..			15,66,685	15,55,900	15,68,000	15,97,600

DETAILED ACCOUNT No. 10-G. FOREST. C-Establishment—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
Brought forward .. Voted ..	15,66,685	15,55,900	15,68,000	15,97,600
C-(5) Establishment charges recoverable from other Governments, Departments, etc.—				
(1) Amount recoverable from Raisingpur estate on account of pay of rangers, etc. ..		—1,600		—1,500
(2) Fixed amount transferred to "7, Land Revenue" on account of entertainment of foresters, etc., to do revenue work of Akrani Mahal (*vide* page 60) ..		—3,000		—3,000
(3) Fixed amount transferred to "8, Provincial Excise" on account of Forest Department establishment entertained in the Akrani Mahal for doing specialised excise work (*vide* page 76) ..		—9,000		—9,000
(4) Amount recoverable from contractors for loan of services of guards ..		—100		—100
(5) Do. from Matheran Municipality ..				—1,800
Total .. Voted ..	—13,590	—13,700	—14,000	—15,400
TOTAL ..	18,15,248	17,69,800	17,70,000	18,45,500
Charged ..	*2,62,153*	*2,27,600*	*2,16,000*	*2,63,300*
Voted ..	15,53,095	15,42,200	15,54,000	15,82,200

DETAILED ACCOUNT No. 10-E.
E-Charges in England.

Leave salaries and deputation pay—High Commissioner for India .. *Charged* ..	*68,049*	*71,680*		*10,000*
Sterling overseas pay do. do. .. *Charged* ..	*44,321*	*35,320*		*49,080*
Total .. *Charged* ..	*1,12,370*	*1,07,000*	*1,02,000*	*59,080*

11-REGISTRATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A. SUPERINTENDENCE	11-A	33,931	34,600	34,000	32,600
B. DISTRICT CHARGES	11-B	4,95,542	5,10,700	4,91,000	4,94,300
C. CHARGES IN ENGLAND (a)	..	5,318	....	....	....
D. LOSS OR GAIN BY EXCHANGE	..	+37	....	....	....
Rounding ..		....	—300	....	+100
TOTAL ..	Voted ..	5,34,828	5,45,000	5,25,000	5,27,000

DETAILED ACCOUNT No. 11-A. 11-REGISTRATION. A-Superintendence.	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-(1) Pay of Establishment—						
Inspectors of Registration (200—300)	5	5		15,292		13,530
Sub-registrars (80—175)	3	Nil		3,739		....
Clerks (25—120)	8	11		4,928		7,612
Servants (15—19)	6	6		1,200		1,200
Temporary establishment				200		200
Leave salary				841		1,558
Total ..			25,269	26,200	26,000	24,100
A-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. { Fixed ..				5,500		5,500
{ Ordinary ..				800		900
Total ..			6,445	6,300	6,000	6,400
A-(3) Contingencies—						
Contract contingencies—						
Purchase and repairs of furniture				....		35
Carriage of records				620		610
Lighting charges				100		100
Other charges				370		345
Non-contract contingencies—						
Service postage and telegrams				1,004		1,004
Pay of inferior servants				6		6
Total ..			2,217	2,100	2,000	2,100
TOTAL .. Voted ..			33,931	34,600	34,000	32,600

(a) Stores—High Commissioner for India.

DETAILED ACCOUNT No. 11-B. REGISTRATION. B-District Charges.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—						
Sub-Registrars, Bombay (270—480)	2	2		8,300		8,120
Manager, Government Photo Registry (200—350) plus Rs. 50 personal pay	1	1		3,400		3,830
Leave salary				1,100		1,980
Total ..			9,776	12,800	12,000	13,930
B-(2) Pay of Establishment—						
Sub-Registrars including probationers (30—300)	195	195		2,23,643		2,06,040
Photographers, Enlargers, Toners, Developers, etc. (15—100) ..	27	27		8,788		9,250
Clerks (25—200)	167	163		93,500		92,160
Servants (10—28)	113	115		20,394		20,950
Temporary establishment				11,951		11,000
Lump deduction for probable savings				—3,076		....
Total ..			3,50,735	3,55,200	3,38,000	3,39,400
B-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				10,238		10,000
House-rent and other allowances				1,262		1,200
Commission to Sub-Registrars				2,500		....
Total ..			13,640	14,000	14,000	11,200
B-(4) Contingencies—						
Contract contingencies :—						
Purchase of furniture				702		730
Carriage of records				900		800
Lighting charges				727		700
Binding charges				1,009		920
Other charges				4,000		4,014
Non-contract contingencies :—						
Rents, rates and taxes				2,039		1,983
Service postage and telegrams				91,000		85,500
Pay of inferior servants				123		125
Lighting charges				600		800
Water charges				700		1,000
Stores				20,000		25,000
Expenditure on films				3,200		4,500
Other non-contract contingencies				3,700		3,700
Total ..			1,21,391	1,28,700	1,27,000	1,29,770
TOTAL .. Voted ..			4,95,542	5,10,700	4,91,000	4,94,300

12-CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-CHARGES OF COLLECTION	*Charged*	12-A	*15,615*	*11,000*	*900*	*6,600*
	Voted		1,15,231	1,38,500	1,54,500	60,300
B-INSPECTION OF MOTOR VEHICLES	*Charged*	12-B	*2,598*	*4,200*	*300*	*59,100*
	Voted		1,02,586	1,28,000	1,25,500	2,77,000
C-COMPENSATION TO LOCAL BODIES, ETC.	*Charged*		*7,07,148*	*7,48,000*	*7,00,000*	*6,98,000*
D-OTHER CHARGES*	*Charged*		*11,55,914*	*9,57,000*	*11,29,000*	*12,31,000*
E-CHARGES IN ENGLAND	*Charged*	12-E	*17,895*	*4,320*	....	....
	Voted		7,340	3,080	....	....
F-LOSS OR GAIN BY EXCHANGE	*Charged*		*131*	....	....	....
	Voted		52	....	....	....
For rounding	*Charged*			*+480*	*—200*	*+300*
	Voted			+420	....	—300
TOTAL			21,24,510	19,95,000	21,10,000	23,32,000
	Charged		*18,99,301*	*17,25,000*	*18,30,000*	*19,95,000*
	Voted		2,25,209	2,70,000	2,80,000	3,37,000

DETAILED ACCOUNT No. 12-A.
CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.
A-Charges of Collection.

		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
(a) BOMBAY CITY.							
A-(a) (1) Pay of Officers—							
Deputy Commissioner (*650—50—1,350+ S.P. 200 + Selection grade pay Rs. 100*)	*Charged*	*1*			*14,100*		
Inspector (300—10—400)	Voted	1			4,800		
Total	*Charged*			*14,903*	*14,100*	*1,100*	....
	Voted			12,040	4,800	17,900	....
A-(a) (2) Pay of Establishment—							
Temporary establishment				42,982	44,900	50,800	....
A-(a) (3) Allowances, Honoraria, etc.—							
Travelling allowance — fixed	*Charged*				*1,800*		
	Voted				600		
Travelling allowance — ordinary	*Charged*				*1,000*		
	Voted				500		
House-rent and other allowances	*Charged*				....		
	Voted				800		
Total	*Charged*			*4,349*	*2,800*	*200*	....
	Voted			2,065	1,900	3,700	....
Total—carried over	*Charged*			*19,252*	*16,900*	*1,300*	....
	Voted			57,087	51,600	72,400	....

*Represents "Transfers to the Provincial Road Fund" (page 51).

DETAILED ACCOUNT No. 12-A. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. A-Charges of Collection—concld.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs	Rs.
Brought forward .. *Charged* ..	*19,252*	*16,900*	*1,300*	....
Brought forward .. Voted ..	57,087	51,600	72,400	....
A-(a) (4) Contingencies—				
Contract contingencies—				
Telephone charges		530		
Advertisement charges		1,000		
Repairs to and purchase of furniture		890		
Miscellaneous office expenditure		1,050		
Books and periodicals		30		
Non-contract contingencies—				
Maintenance of weighbridge		270		
Service postage and telegrams		3,700		
Other charges		30		
Supplies and services		300		
Total .. Voted ..	12,386	7,800	8,800	....
A-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 91) .. .. .. *Charged* ..	....	....	....	*+2,000*
Voted ..	+1,083	+1,300	+700	+37,500
Deduct—Portion chargeable to the minor head " B-Inspection of Motor Vehicles " (page 91) .. .. .. *Charged* ..	*—2,598*	*—4,200*	*—300*	....
Voted ..	—1,612	—400	—4,100	....
Deduct—Portion chargeable to the major head " 29-Police " (page 181) .. .. *Charged* ..	*—1,039*	*—1,700*	*—100*	....
Voted ..	—645	....	—1,500	....
Total .. *Charged* ..	*—3,637*	*—5,900*	*—400*	*+2,000*
Total .. Voted ..	—1,174	+900	—4,900	+37,500
TOTAL (*a*) .. *Charged* ..	*15,615*	*11,000*	*900*	*2,000*
TOTAL (*a*) .. Voted ..	68,299	60,300	76,300	37,500
(*b*) MUFUSSIL.				
A-(b) (1) Pay of Establishment—Temporary establishment	35,655	41,000	41,000	....
A-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance .. fixed		888		
Travelling allowance .. ordinary		2,000		
House-rent and other allowances		7,312		
Total ..	6,244	10,200	10,200	....
A-(b) (3) Contingencies—				
Non-contract contingencies—				
Purchase of weighbridge and hire of weighbridges belonging to Railways, Municipalities, etc.		20,500		
Water supply		36		
Clothing charges		930		
Other charges		1,634		
Total ..	1,779	23,100	23,100	....
A-(b) (4) Establishment charges payable to other Governments, Departments, etc.—				
Add—Portion transferred from the minor head " B-Inspection of Motor Vehicles " (page 92) .. .. *Charged* ..	....	....	....	*+4,600*
Voted ..	....	....	....	+22,800
Add—Amount transferred from " 29-Police " (page 198) .. Voted ..	+3,254	+3,900	+3,900	....
TOTAL (*b*) .. *Charged* ..	....	....	....	*4,600*
TOTAL (*b*) .. Voted ..	46,932	78,200	78,200	22,800
GRAND TOTAL .. *Charged* ..	*15,615*	*11,000*	*900*	*6,600*
GRAND TOTAL .. Voted ..	1,15,231	1,38,500	1,54,500	60,300

DETAILED ACCOUNT No. 12-B. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. B-Inspection of Motor Vehicles.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
(a) BOMBAY CITY.						
B-(a) (1) Pay of Officers—						
Executive Officer, Provincial Transport Authority (1,200 + spl. pay 200) .. .. *Charged* ..	..	*1*		....		*16,800*
Executive Officer, Bombay Regional Transport Authority (925 + spl. pay 200 and personal pay Rs. 50) .. .. Voted ..	..	1		....		14,100
Superintendent (500—50—800+S. P. 150) .. Voted ..	1			11,400		....
Inspectors (300—10—400) (S. P. 100 for 1) .. Voted ..	7	6		33,700		30,000
Total .. *Charged* ..			....	....	....	*16,800*
Total .. Voted ..			41,129	45,100	39,100	44,100
B-(a) (2) Pay of Establishment—						
1 Accountant (300—20—400) and 55 Clerks (50—275)	21	56		25,532		64,000
Constables (30-36)	4	..		1,668		....
Servants (23-27)	..	9		....		2,500
Temporary establishment				4,700		....
Total .. Voted ..			32,306	31,900	32,800	66,500
B-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. Fixed .. *Charged* ..				....		*1,800*
Travelling allowance .. Fixed .. Voted ..				5,700		5,400
Travelling allowance .. Ordinary .. *Charged* ..				....		*1,500*
Travelling allowance .. Ordinary .. Voted ..				2,200		....
House-rent and other allowances .. .. Voted ..				1,300		12,000
Total .. *Charged* ..			....	....	....	*3,300*
Total .. Voted ..			7,727	9,200	8,500	17,400
B-(a) (4) Contingencies—						
Contract contingencies—						
Telephone charges				280		
Advertisement charges				400		
Repairs to and purchase of furniture				200		....
Other charges				2,000		
Books and periodicals				120		
Non-contract contingencies—						
Rents, rates and taxes				4,320		
Service postage and telegrams				3,920		
Carriage of furniture				30		
Other charges				50		28,000
Supplies and Services—						
Clothing charges				111		
Cost of number plates				12,369		
Total .. Voted ..			19,338	23,800	21,900	28,000
B-(a) (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head " A-Charges of Collection " (page 90) .. *Charged* ..			*+2,598*	*+4,200*	*+300*	....
Add—Portion transferred from the minor head " A-Charges of Collection " (page 90) .. Voted ..			+1,612	+400	+4,100	....
Deduct—Portion chargeable to the minor head " A-Charges of collection " (page 90) .. *Charged* ..			....	....	....	*—2,000*
Deduct—Portion chargeable to the minor head " A-Charges of collection " (page 90) .. Voted ..			—1,083	—1,300	—700	—37,500
Deduct—Portion chargeable to the major head " 29-Police " (page 181) .. .. .. Voted ..			—2,166	—2,600	—1,400	—3,800
Deduct—Receipts retained to meet charges .. Voted ..			—15,117	....	....	....
Total .. *Charged* ..			*+2,598*	*+4,200*	*+300*	*—2,000*
Total .. Voted ..			—16,754	—3,500	+2,000	—41,300
TOTAL (*a*) .. Carried over .. *Charged* ..			*2,598*	*4,200*	*300*	*18,100*
TOTAL (*a*) .. Carried over .. Voted ..			83,746	1,06,500	1,04,300	1,14,007

DETAILED ACCOUNT No. 12-B—*concld.* CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—*concld.* B-Inspection of Motor Vehicles—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward *Charged* ..	..		*2,598*	*4,200*	*300*	*18,100*
Brought forward Voted ..			83,746	1,06,500	1,04,300	1,14,700
(*b*) MOFUSSIL.						
B-(b) (1) Pay of Officers—						
Executive officers (800) .. .. *Charged* ..		*4*	....	....		*38,400*
Inspectors (200—10/2—300) .. .. Voted ..		13	....	....		31,200
B-(b) (2) Pay of Establishment—						
Accountants and clerks (25–180) .. Voted ..	1	44	....	665		36,400
Servants (15—17)	..	10				1,900
Temporary establishment			....	535		....
Total ..			1,200	1,200	900	38,300
B-(b) (3) Allowances, Honoraria, etc.						
Travelling allowances—Ordinary .. .. .. *Charged* ..			....	....	....	*7,200*
Voted ..			56	100	100	15,600
B-(b) (4) Contingencies—						
Purchase of weigh-bridges				....		84,000
Non-contract contingencies—						
Office expenses and miscellaneous				7,000		16,000
Total ..			5,102	7,000	7,000	1,00,000
B-(b) (5) Establishment charges payable to other Governments, Departments, etc.—						
Deduct—Portion transferred to "A-Charges of collection" (page 90) *Charged* ..			....	....	....	*—4,600*
Voted ..			....	....	....	—22,800
Add—Amount transferred from the major head "29-Police" (page 198) .. ..Voted ..			+12,482	+13,200	+13,200	....
TOTAL (*b*) .. *Charged* ..			....	....	....	*41,000*
TOTAL (*b*) .. Voted ..			18,840	21,500	21,200	1,62,300
GRAND TOTAL ..			1,05,184	1,32,200	1,25,800	3,36,100
Charged ..			*2,598*	*4,200*	*300*	*59,100*
Voted ..			1,02,586	1,28,000	1,25,500	2,77,000

DETAILED ACCOUNT No. 12-E. CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS. E-Charges in England.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
E-1 Leave and deputation salaries—High Commissioner for India .. *Charged* ..	*15,554*	....	....	....
Voted ..	7,340	3,080	....	....
E-2 Sterling overseas pay—High Commissioner for India .. .. *Charged* ..	*2,341*	*4,320*	....	....
TOTAL ..	25,235	7,400	....	....
Charged ..	*17,895*	*4,320*	....	....
Voted ..	7,340	3,080	....	....

13-OTHER TAXES AND DUTIES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-COLLECTION CHARGES—					
Entertainment Tax	13-A-1	17,526	18,400	18,700	19,800
Betting Tax	13-A-2	7,673	7,300	6,100	8,600
B-CHARGES UNDER THE ELECTRICITY ACTS	13-B	14,074	17,500	15,500	1,05,600
C-CHARGES IN CONNECTION WITH TOBACCO DUTIES	13-C	13,33,832	11,05,700	11,38,800	11,35,200
D-Other items—Collection charges—					
Urban immovable property tax—Rebate to Municipalities and other bodies for charges of collection	....	....	....	2,00,000	2,00,000
Sales Tax	13-D	....	....	4,400	5,000
For rounding	....	....	+100	+500	—200
TOTAL .. Voted ..		13,73,105	11,49,000	13,84,000	14,74,000

DETAILED ACCOUNT No. 13-A-1.
OTHER TAXES AND DUTIES.
A-Collection charges.
Entertainment Tax.

	Strength 1939-40	Strength 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-1 (1) Pay of Officers—Supervisor (500—650)	1	1	6,875	7,200	7,200	7,500
A-1-(2) Pay of Establishment—						
Clerks (25—160) and special pay	5	5		8,170		8,350
Servants (23)	3	3		830		850
Temporary establishment				....		800
Total ..			8,990	9,000	9,300	10,000
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,400		1,400
Travelling allowance (ordinary)				....		100
Total ..			1,421	1,400	1,400	1,500
A-1 (4) Contingencies—						
Contract contingencies				90		90
Non-contract contingencies—						
Cost of entertainment duty stamps				635		610
Other items				75		100
Total ..			240	800	800	800
TOTAL ..			17,526	18,400	18,700	19,800

DETAILED ACCOUNT No. 13-A-2.
OTHER TAXES AND DUTIES.
A-Collection Charges.
Betting Tax.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-2 (1) Pay of Establishment—Special pay	58	100	100	100
A-2 (2) Contingencies—				
Fees to be paid to Royal Western India Turf Club for collecting betting tax ..	7,615	7,200	6,000	8,500
TOTAL ..	7,673	7,300	6,100	8,600

DETAILED ACCOUNT No. 13-B.
OTHER TAXES AND DUTIES.
B-Charges under the Electricity Acts.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
B-(1) Pay of Establishment—Temporary establishment (Bombay City)	2,380	2,400	2,400	2,400
B-(2) Allowances, Honoraria, etc.—Travelling allowance (fixed) (Bombay City) ..	350	400	400	400
B-(3) Contingencies—Collection charges (for the whole of the province) ..	11,344	14,700	12,700	16,800
B-(4) Establishment charges payable to or recoverable from other Governments, Departments, etc.				
Add—Amount transferred from "50-Civil Works" on account of the charges of collection of fees under the Electricity rules and fees for the electrical inspection of cinemas (together with the over-head charges) (page 424)	....	....	....	+86,000
TOTAL .. Voted ..	14,074	17,500	15,500	1,05,600

DETAILED ACCOUNT No. 13-C. OTHER TAXES AND DUTIES. C-Charges in connection with Tobacco Duties.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
(a) BOMBAY CITY.			Rs.	Rs.	Rs.	Rs.
C-(a) (1) Pay of Officers—Special pay to the superintendent (120) ..			1,470	1,400	1,400	1,400
C-(a) (2) Pay of Establishment—						
Clerks and hoistman (50—160 and special pay 40)	8	7		11,200		9,500
Servants (20—43)	121	88		31,120		22,800
Temporary Establishment				....		3,500
Probable savings				—220		....
Total ..			46,398	42,100	43,900	35,800
C-(a) (3) Allowances, Honoraria, etc.—						
Rewards to Government servants				500		500
House-rent and other allowances				4,250		3,600
Travelling allowance (ordinary)				350		300
Total ..			6,009	5,100	8,100	4,400
C-(a) (4) Contingencies—						
Non-contract contingencies—						
Electricity charges				750		800
Telephone charges				300		235
Service postage and telegrams				152		155
Rents, rates and taxes				31,312		30,660
Pay of inferior servants				36		....
Supplies and Services—						
Rewards to private persons				400		500
Clothing charges				600		600
Other charges				950		950
Total ..			31,896	34,500	36,200	33,900
C-(a) (5) Grants-in-aid, Contributions, Donations, etc.—						
Grant from the Tobacco Duty (Town of Bombay) Amendment Act, 1932, to the Bombay Municipality			12,00,000	9,88,000	9,88,000	10,00,000
C-(a) (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Cost of tobacco staff from "8, Provincial Excise" (*vide* page 73) ..				+26,700		+33,700
Deduct—Contribution from A. and J. Green, India, Ltd.				....		—4,200
Total ..			28,414	26,700	29,500	29,500
TOTAL (a) .. Voted ..			13,14,187	10,97,800	11,07,100	11,05,000
Carried over ..			13,14,187	10,97,800	11,07,100	11,05,000

DETAILED ACCOUNT No. 13-C OTHER TAXES AND DUTIES. C-Charges in connection with Tobacco Duties—concld.	Accounts, 1938–39.	Budget, Estimate 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	13,14,187	10,97,800	11,07,100	11,05,000
(b) DISTRICTS.				
C-(b) (1) Pay of Establishment—Temporary establishment	15,549	6,400	5,300	5,500
C-(b) (2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		280		40
House-rent and other allowances		1,000		980
Rewards to Government servants		20		180
Total ..	2,475	1,300	1,100	1,200
C-(b) (3 Contingencies—				
Non-contract Contingencies—				
Rents, rates and taxes		....		1,620
Rewards to private persons		200		200
Telephone charges		....		210
Service postage and telegrams		....		100
Clothing charges		....		100
Office expenses and miscellaneous		....		140
Other items		....		130
Total ..	1,621	200	3,000	2,500
C-(b)-(4) Establishments charges payable to or recoverable from other Governments Departments, etc.				
Add—Cost of tobacco staff in the mofussil areas from "8-Provincial Excise" .. (page 73)	....	....	+ 22,300	+ 21,000
TOTAL (*b*) .. Voted ..	19,645	7,900	31,700	30,200
GRAND TOTAL .. Voted ..	13,33,832	11,05,700	11,38,800	11,35,200

DETAILED ACCOUNT No. 13-D. OTHER TAXES AND DUTIES. D-Other Items—Collection Charges.	Accounts, 1938–39.	Budget, Estimate 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
SALES TAX.				
D-(1) Pay of Establishment—Temporary establishment	....	....	3,100	3,900
D-(2) Contingencies	....	....	1,300	1,100
Total ..	....	....	4,400	5,000

17-INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
Interest on capital outlay on Irrigation Works	*41,67,113*	*41,75,000*	*41,72,000*	*41,76,000*
TOTAL .. *Charged* ..	*41,67,113*	*41,75,000*	*41,72,000*	*41,76,000*

18-OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A—IRRIGATION WORKS.		Rs.	Rs.	Rs.	Rs.
(1) Works for which no Capital Accounts are kept.					
I—Works ...		4,496	....	....	....
I—Extensions and improvements ...		27,197	26,200	30,100	3,800
II—Maintenance and repairs ...		1,85,726	1,97,000	1,70,000	19,500
III—Establishment—					
A—Ordinary ...	*Charged*...	*15,195*	*8,700*	*8,700*	*1,100*
	Voted ...	72,975	40,000	40,000	4,000
B—Special ...	*Charged*...	....	....	....	....
	Voted ...	29,746	30,000	28,000	28,400
C—Pensionary charges ...	*Charged*...	*1,307*	*800*	*800*	*100*
	Voted ...	6,276	3,500	3,500	400
D—Collection charges in the Civil Department in respect of direct receipts (transferred from "25, General Administration", *vide* page 143)	Voted ..	....	2,000	2,000	2,000
IV—Tools and plant ...		2,757	3,400	3,400	700
VI—Suspense ...		....	....	....	....
VII—*Deduct*—English cost of stores ...		....	....	....	....
VIII—Loss or gain by exchange ...		....	....	....	....
IX—Charges in England—					
Establishment ...		....	....	....	....
Stores for India ...		....	....	....	....
For rounding ..	Voted ..	....	—100	....	....
	Total ...	3,45,675	3,11,500	2,86,500	60,000
	Charged...	*16,502*	*9,500*	*9,500*	*1,200*
	Voted ...	3,29,173	3,02,000	2,77,000	58,800
(2) Miscellaneous Expenditure.					
III—Establishment—					
A—Ordinary ...	*Charged*...	*271*	*100*	*100*	*300*
	Voted ...	1,355	600	600	1,200
B—Special ...	*Charged*...	*3,322*	....	....	....
	Voted ...	8,088	....	....	....
C—Pensionary charges ...	*Charged*...	*23*	....	....	....
	Voted ...	117	150	150	100
IV—Tools and plant ...		112	100	100	200
V—Other charges ...		6,000	2,800	5,800	3,950
V-A—Grants-in-aid ...		2,750	2,750	2,750	2,750*
VI—Suspense ...		....	....	....	....
VII—*Deduct*—English cost of stores ...		....	....	....	....
VIII—Loss or gain by exchange ...		....	....	....	....
IX—Charges in England—					
Establishment ...		....	....	....	....
Stores for India ...		....	....	....	....
	Total ...	22,038	6,500	9,500	8,500
	Charged...	*3,616*	*100*	*100*	*300*
	Voted ...	18,422	6,400	9,400	8,200

* Annual contribution of the Government of Bombay towards the cost of the Central Bureau of Information for Irrigation in India.

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18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
TOTAL, A—IRRIGATION WORKS, (1) AND (2)—*concld.*					
I—Works	....	4,496	....	....	....
I—Extensions and improvements	18-A-I	27,197	26,200	30,100	3,800
II—Maintenance and repairs	18-A-II	1,85,726	1,97,000	1,70,000	19,500
III—Establishment—					
A—Ordinary — *Charged*	....	*15,466*	*8,800*	*8,800*	*1,400**
A—Ordinary — Voted	....	74,330	40,600	40,600	5,200
B—Special — *Charged*	....	*3,322*	....	....	....
B—Special — Voted	18-A-IIIB	37,834	30,000	28,000	28,400
C—Pensionary charges — *Charged*	....	*1,330*	*800*	*800*	*100*
C—Pensionary charges — Voted	....	6,393	3,650	3,650	500
D—Collection charges in the Civil Department in respect of direct receipts transferred from "25. General Administration", *vide* page 143					
IV—Tools and plant		....	2,000	2,000	2,000
V—Other charges	....	2,869	3,500	3,500	900
V-A—Grants-in-aid	18-A-V	6,000	2,800	5,800	3,950
VI—Suspense	....	2,750	2,750	2,750	2,750
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—		....	....	....	....
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding—Voted		....	—100	....	....
Total		3,67,713	3,18,000	2,96,000	68,500
Charged		*20,118*	*9,600*	*9,600*	*1,500*
Voted		3,47,595	3,08,400	2,86,400	67,000
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.					
(1) Works for which no Capital Accounts are kept.					
I—Works	18-B-I	643	1,900	2,000	....
I—Extensions and improvements		....	....	....	....
II—Maintenance and repairs	18-B-II	32,137	28,000	32,200	5,000
III—Establishment—					
A—Ordinary — *Charged*		*1,615*	*1,200*	*1,200*	*200**
A—Ordinary — Voted		7,314	5,400	5,400	800
B—Special — Voted		....	....	....	....
C—Pensionary charges — *Charged*		*139*	*100*	*100*	....
C—Pensionary charges — Voted		629	500	500	100
IV—Tools and plant		222	500	500	100
VI—Suspense		....	....	....	....
VII—*Deduct*—English cost of stores		....	....	....	....
VIII—Loss or gain by exchange		....	....	....	....
IX—Charges in England—					
Establishment		....	....	....	....
Stores for India		....	....	....	....
Rounding— *Charged*		....	*+100*	*+100*	*+300*
Rounding— Voted		....	+300	....	....
Total B—Navigation, etc.		42,699	38,000	42,000	6,500
Charged		*1,754*	*1,400*	*1,400*	*500*
Voted		40,945	36,600	40,600	6,000
TOTAL—PUBLIC WORKS		4,10,412	3,56,000	3,38,000	75,000
Charged		*21,872*	*11,000*	*11,000*	*2,000*
Voted		3,88,540	3,45,000	3,27,000	73,000
Deduct—Amount financed from Famine Relief Fund — *Charged*		....	....	....	....
Deduct—Amount financed from Famine Relief Fund — Voted		....	—2,16,000	....	....
Net amount charged to ordinary revenues—Public Works — *Charged*		*21,872*	*11,000*	*11,000*	*2,000*
Net amount charged to ordinary revenues—Public Works — Voted		3,88,540	1,29,000	3,27,000	73,000

* For the purposes of Appropriation Accounts, these charges will be watched under the head "50, Civil Works," *vide* footnote on page 391.

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
CIVIL.		Rs.	Rs.	Rs.	Rs.
A—Irrigation Works.					
Works for which no Capital Accounts are kept.					
A-Works—					
New works and works in progress		2,85,580	....	....	....
Total ..		2,85,580	....	....	....
B-Maintenance and Repairs—					
(i) Grants for repairs to "Minor Irrigation Works" executed by the Revenue Department—					
Northern Division			15,000		15,000
Central Division			10,000		20,000
Southern Division			15,000		37,000
(ii) Grants for repairs to "Minor Irrigation Works" executed through the agency the Public Works Department—					
Northern Division			1,10,000		19,000
Central Division			50,000		30,000
Southern Division			1,49,724		79,000
Total ..		1,24,462	3,49,724	2,49,724	2,00,000
C-Establishment—					
(i) Ordinary establishment (including pensionary charges). *Charged* ..			*41,000*		*8,000*
Voted ..			1,89,000		34,000
(ii) Special Survey establishment—Voted			276		300
Total ..		1,05,774	2,30,276	2,30,276	42,300
Charged ..		*15,120*	*41,000*	*41,000*	*8,000*
Voted ..		90,654	1,89,276	1,89,276	34,300
D-Special Development programme—					
New works and works in progress			7,46,300		6,00,000
Ordinary Establishment .. .. .. *Charged* ..			....		*27,000*
Ordinary Establishment .. .. .. Voted ..			....		1,13,000
Pay of officers (Temporary)			1,500		....
Pay of temporary establishment			1,200		....
Travelling allowance			800		....
Contingencies			200		....
Tools and plant charges			....		10,000
Total ..		....	7,50,000	5,81,000	7,50,000
Charged ..		....	....	....	*27,000*
Voted ..		....	....	....	7,23,000
E-Tools and plants		3,370	15,000	15,000	4,000
F-Grants-in-aid		....	....	....	....
Rounding .. *Charged* ..		....	....	....	....
Rounding .. Voted ..		....	....	....	—300
TOTAL—CIVIL ..		5,19,186	13,45,000	10,76,000	9,96,000
Charged ..		*15,120*	*41,000*	*47,000*	*35,000*
Voted ..		5,04,066	13,04,000	10,29,000	9,61,000
Deduct—Amounts financed from Famine Relief Fund .. *Charged* ..		....	....	....	....
Voted ..		....	....	....	1,90,000
Net amount charged to ordinary revenue—Civil .. *Charged* ..		*15,120*	*41,000*	*47,000*	*35,000*
Voted ..		5,04,066	13,04,000	10,29,000	7,71,000
GRAND TOTAL, PUBLIC WORKS AND CIVIL ..		9,29,598	14,85,000	14,14,000	8,81,000
Charged ..		*36,992*	*52,000*	*58,000*	*37,000*
Voted ..		8,92,606	14,33,000	13,56,000	8,44,000

	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DETAILED ACCOUNT No. 18-A-I. Extensions and Improvements.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Discretionary grant.						
Northern Circle	......	......				1,300
Deccan Irrigation Circle...	......	......				1,000
Central Circle	......	......				1,500
Total ...	......	......	31,693	26,200	30,100	3,800
DETAILED ACCOUNT No. 18-A-II. Maintenance and Repairs.						
Northern Circle	.....	......				7,700*
Central Circle	.....	......				2,800†
Deccan Irrigation Circle	.....	......				9,000‡
Total ..	....	....	1,85,726	1,97,000	1,70,000	19,500
DETAILED ACCOUNT No. 18-A-V. Works—Other Charges.						
Works in Progress.						
Survey for the determination of direct and indirect benefits from irrigation works	6,000	2,500				3,500
Survey of the Mula Valley Project	900	700				200
Maintaining rain and river gauges in the Central Circle ...	....	....				200
" " " Southern Circle ...	....	....				50
Total ...	....	....	6,000	2,800	5,800	3,950
DETAILED ACCOUNT No. 18-B-II. Maintenance and Repairs.						
Deccan Irrigation Circle (Poona Irrigation and Research Division)						5,000
Total ...			32,137	28 000	32,200	5,000

	Rs.
*Ahmedabad Division (Galki, Goblaj and Timba tanks)	2,700
Kaira and Panch Mahals Division (Muvalia tank)	4,500
Reserve with the Superintending Engineer	500
	7,700
†Khandesh Division (Talwada tank)	500
Sholapur Division (Wadshivne tank)	1,500
Nasik Division (Khirdi Sathe tank)	500
Poona Division (Khamgaon tank)	300
	2,800
‡Ahmednagar Division (Visapur tank and Canal)	9,000

DETAILED ACCOUNT No. 18-A-III-B. Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(1) Works for which neither capital nor Revenue Accounts are kept.					
VI.—SPECIAL SURVEYS.					
Deccan Irrigation Circle.					
(a) Pay of Officers—					
Soil Physicist	Voted ..	....	....	....	3,500
(b) Pay of Establishment—					
Temporary establishment	Voted ...	20,489	20,100	18,700	15,700
(c) Allowances, etc.—					
Travelling allowance	Voted ...	1,214	1,300	1,300	1,200
Total, Deccan Irrigation Circle—	Voted ...	21,703	21,400	20,000	20,400
Total—VI-Special Surveys—	Voted ...	21,703	21,400	20,000	20,400
VII.—REVENUE ESTABLISHMENT.					
Deccan Irrigation Circle.					
(b) Pay of Establishment—					
Temporary establishment	Voted ...	6,007	6,300	6,000	6,000
(c) Allowances, etc.— Travelling allowance	Voted ...	349	500	400	400
Total—Deccan Irrigation Circle—	Voted ...	6,356	6,800	6,400	6,400
Central Circle.					
(b) Pay of Establishment— Temporary establishment	Voted ...	1,576	1,700	1,500	1,500
(c) Allowances, etc.— Travelling allowance	Voted ...	111	100	100	100
Total—Central Circle—	Voted ...	1,687	1,800	1,600	1,600
Total—VII-Revenue Establishment—	Voted ...	8,043	8,600	8,000	8,000
(2) Miscellaneous Expenditure. ..	*Charged* ..	*3,322*	....	....	....
	Voted ..	8,088	....	....	....
Collection charges in the Civil Department in respect of direct receipts transferred from "25, General Administration" ..	Voted ..	....	2,000	2,000	2,000
Grand Total ..		41,156	32,000	30,000	30,400
	Charged ..	*3,322*	....	....	....
	Voted ..	37,834	32,000	30,000	30,400

18-(1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)		2,16,000	.....	....
Do. (Civil)		....	....	1,90,000
TOTAL ...		2,16,000	....	1,90,000
Charged ...		......		....
Voted ...		2,16,000		1,90,000

19-CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A. FINANCED FROM FAMINE RELIEF FUND ...		....	....	....
B. FINANCED FROM ORDINARY REVENUES— *Charged* ..	*1*	....	....	....
B. FINANCED FROM ORDINARY REVENUES— Voted ...	11	1,000	1,000	1,000*
TOTAL ...	12	1,000	1,000	1,000*

* This corresponds with the deduct entry made at page 463.

22, INTEREST ON DEBT AND OTHER OBLIGATIONS.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-Interest on Ordinary Debt—				
(i) Rupee Debt—				
1-Interest on Permanent Loans	....	....	....	....
2-Discount on Loans	....	....	....	....
3-Floating Loans—				
Discount on Treasury Bills	....	22,000	....	....
Interest on other Floating Loans	1,102	4,000	3,000	5,000
4-Other Items—				
Interest on Expired Loans				
Management of Debt				
Brokerage, Commission, etc.				
Miscellaneous—Advertisement charges, etc. ... ... }	2,914	....	2,000	....
5-Interest on loans taken from the Central Government—				
Consolidated Debt	99,77,190	99,01,000	99,01,000	98,23,000
Presidency Corporations	51,25,333	49,08,000	49,08,000	46,85,000
TOTAL, A-Interest on the Ordinary Debt ...	1,51,06,539	1,48,35,000	1,48,14,000	1,45,13,000
B-Interest on Unfunded Debt—				
Special Loans—				
Endowments for Charitable and Educational Institutions—				
(1) Educational Funds .. .. }	45,173	13,000	13,000	13,000
(2) Charitable Funds .. .. }		32,000	32,000	32,000
TOTAL ..	45,173	45,000	45,000	45,000
State Provident Funds—				
Interest on General Provident Fund	12,84,211	12,86,000	13,35,000	13,99,000
Interest on I.C.S. Provident Fund	66,567	70,000	70,000	74,000
Interest on I.C.S. (Non-European Members) Provident Fund ...	6,192	7,000	7,000	7,000
Interest on Contributory Provident Fund	26,780	30,000	29,000	26,000
Interest on other miscellaneous Provident Funds—				
Civil Engineers' Provident Fund	3,469	3,000	3,000	....
Special Deposit Accounts—				
Interest on Cemetery Endowment Fund	18	....	....	....
TOTAL ..	13,87,237	13,96,000	14,44,000	15,06,000
TOTAL, B-Interest on Unfunded Debt ...	14,32,410	14,41,000	14,89,000	15,51,000
C-Interest on Other Obligations—				
Other items—				
Interest on Charitable and other Funds—	....		26,000	47,000
Miscellaneous	689	....	1,000	....
TOTAL, C-Interest on Other Obligations ...	689	....	27,000	47,000
D-Transfers—				
Deduct—				
Interest transferred to Commercial Departments—				
(*i*) "17—Interest on works for which capital accounts are kept"	—41,67,113	—41,75,000	—41,72,000	—41,76,000
(*ii*) Commercial undertakings—Dapuri Workshops ..	—6,625	—6,000	—6,000	—6,000
Interest transferred to "10—Forest"	—33,338	—33,000	—33,000	—33,000
Interest portion of equated payments on account of commuted value of pensions	—3,77,7[illegible]9	—3,87,000	—3,84,000	—3,91,000
TOTAL, D-Transfers—*Deduct* ..	—45,84,865	—46,01,000	—45,95,000	—46,06,000
GRAND TOTAL—*Charged* ..	1,19,54,773	1,16,75,000	1,17,35,000	1,15,05,000

23-Appropriation for Reduction or Avoidance of Debt.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-Other Appropriations—				
Repayment of the consolidated debt	*16,61,012*	*17,37,000*	*17,37,000*	*18,16,000*
B-Transfers—Deduct—				
(i) Repayment by the Bombay Municipal Corporation of loans included in the consolidated debt	*—4,29,353*	*—4,44,000*	*—4,44,000*	*—4,59,000*
(ii) Principal portion of equated instalment for repayment of the commuted value of pensions	*—5,80,232*	*—6,07,000*	*—6,07,000*	*—6,35,000*
(iii) Repayment of expenditure on payments to retrenched personnel ..	*—24,465*	....	....	....
Total—*Charged* ..	*6,26,962*	*6,86,000*	*6,86,000*	*7,22,000*

25-GENERAL ADMINISTRATION.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-HEADS OF PROVINCES.			Rs.	Rs.	Rs.	Rs.
A-Salary of the Governor	*Charged* ..		*1,20,000*	*1,20,000*	*1,20,000*	*1,20,000*
B-Sumptuary allowance of the Governor ..	*Charged* ..		*25,000*	*25,000*	*25,000*	*25,000*
C-Staff and household of the Governor ..	*Charged* ..	25-AC	*4,30,981*	*4,26,000*	*3,99,800*	*4,16,300*
D-Secretarial Staff of the Governor	*Charged* ..	25-AD	*1,01,016*	*97,900*	*1,00,000*	*1,01,300*
E-Expenditure from contract allowance ..	*Charged* ..		*1,08,000*	*1,08,000*	*1,08,000*	*1,08,000*
F-Tour expenses	*Charged* ..	25-AF	*91,321*	*92,200*	*92,200*	*92,200*
G-(a) Ministers	*Charged* ..	25-AG(a)	*69,528*	*63,600*	*50,000*	....
	Voted ..		96,847	95,100	79,000	....
G-(b) Advisers	*Charged* ..	25-AG(b)	....	....	*48,000*	*1,52,000*
	Voted ..		....	....	6,000	22,200
Total ..			10,42,693	10,27,800	10,28,000	10,37,000
TOTAL ..	*Charged* ..		*9,45,846*	*9,32,700*	*9,43,000*	*10,14,800*
	Voted ..		96,847	95,100	85,000	22,200
B-LEGISLATIVE BODIES.						
H-Provincial Legislative Assembly	Voted ..	25-BH	3,03,738	3,38,800	2,98,000	2,22,300
I-Provincial Legislative Council	Voted ..	25-BI	69,516	65,200	59,000	47,800
J-Elections for Legislatures ..	Voted ..	25-BJ	623	1,000	6,000	300
TOTAL ..	Voted ..		3,73,877	4,05,000	3,63,000	2,70,400
C-SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.						
K-Civil secretariat	*Charged* ..	25-CK	*2,92,912*	*2,97,500*	*3,02,000*	*3,29,500*
	Voted ..		12,66,920	12,82,000	12,57,000	12,62,800
L-Public Service Commission	*Charged* ..	25-CL	*1,00,149*	*1,01,700*	*1,00,500*	*96,100*
M-Board of Revenue etc.—Bombay Revenue Tribunal.	Voted ..	25-CM	....	....	7,000	12,400
N-Settlement Commissioner and Director of Land Records.	*Charged* ..	25-CN	*26,299*	*28,600*	*34,900*	*23,000*
	Voted ..		14,047	14,200	14,000	14,500
O-Local fund audit establishment	Voted ..	25-CO	2,01,698	2,19,300	2,15,300	2,18,800
TOTAL ..			19,02,025	19,43,300	19,30,700	19,57,100
TOTAL ..	*Charged* ..		*4,19,360*	*4,27,800*	*4,37,400*	*4,48,600*
	Voted ..		14,82,665	15,15,500	14,93,300	15,08,500

25-GENERAL ADMINISTRATION.		Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D-COMMISSIONERS.						
P-COMMISSIONERS	*Charged*	25-DP	*1,63,315*	*1,30,900*	*1,35,600*	*1,30,100*
	Voted		1,63,935	1,60,000	1,54,700	1,48,600
E-DISTRICT ADMINISTRATION.						
Q. R.S.T.—DISTRICT ADMINISTRATION	*Charged*	25-E QRST	*1,00,136*	*1,67,000*	*2,33,000*	*3,67,900*
	Voted		37,71,929	36,33,800	35,66,000	34,89,500
G-MISCELLANEOUS.						
U-DISCRETIONARY GRANTS BY HEADS OF PROVINCES	Voted	25-GU	25,000	25,000	25,000	25,000
V-MISCELLANEOUS	*Charged*	25-GV	*1,120*	....	....	....
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS	Voted	25-GW	1,69,156	2,12,000	....*	....*
TOTAL	*Charged*		*1,120*	....	....	....
	Voted		1,94,156	2,37,000	25,000	25,000
H-CHARGES IN ENGLAND.						
X. SECRETARY OF STATE FOR INDIA	*Charged*	25-HAX	*2,328*	*800*	*7,627*	*3,000*
	Voted		8,690	7,700	10,423	10,680
Y. HIGH COMMISSIONER FOR INDIA	*Charged*	25-HBY	*2,65,016*	*2,65,800*	*2,36,749*	*1,06,120*
	Voted		1,01,781	1,17,800	1,05,650	90,200
TOTAL			3,77,815	3,92,100	3,60,449	2,10,000
TOTAL	*Charged*		*2,67,344*	*2,66,600*	*2,44,376*	*1,09,120*
	Voted		1,10,471	1,25,500	1,16,073	1,00,880
Rounding	*Charged*		....	....	*—376*	*+480*
	Voted		....	+100	—73	—80
GRAND TOTAL	*Charged*		*18,97,121*	*19,25,000*	*19,93,000*	*20,71,000*
	Voted		61,93,880	61,72,000	58,03,000	55,65,000
GRAND TOTAL			80,91,001	80,97,000	77,96,000	76,36,000

* Transferred to the major head "42, Co-operation" (*vide* page 329).

DETAILED ACCOUNT No. 25 A. C. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1939–40.	1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C—Staff and Household of the Governor.						
SUMMARY.						
C-1 Military Secretary			*1,35,220*	*1,34,300*	*1,30,800*	*1,36,000*
C-2 Band Establishment			*40,660*	*44,200*	*41,200*	*42,000*
C-3 Body Guard Establishment			*81,379*	*78,000*	*77,500*	*78,200*
C-4 Medical Establishment			*24,770*	*24,900*	*23,300*	*24,500*
C-5 Furnishing of Official Residences			*49,696*	*44,700*	*34,700*	*39,700*
C-6 Maintenance of Government House and upkeep of gardens ..			*99,256*	*99,900*	*92,300*	*95,900*
TOTAL—Staff and Household of the Governor .. *Charged* ..			*4,30,981*	*4,26,000*	*3,99,800*	*4,16,300*
C—Staff and Household of the Governor.						
C-1 Military Secretary						
C-1 (1) Pay of Officers—						
Military Secretary (1,465) + marriage allowance (65)	*1*	*1*		*18,360*		*18,360*
Aides-de-Camp	*5*	*5*		*41,540*		*43,940*
TOTAL .. *Charged* ..			*61,517*	*59,900*	*56,700*	*62,300*
C-1 (2) Pay of Establishment—						
Superintendent (550)	*1*	*1*		*6,600*		*6,600*
Clerks (40—400)	*10*	*10*		*22,140*		*21,960*
Servants (22—36)	*40*	*40*		*12,760*		*12,540*
TOTAL .. *Charged* ..			*40,743*	*41,500*	*41,100*	*41,100*
C-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*4,500*		*4,500*
House-rent and other allowances				*11,400*		*10,800*
TOTAL .. *Charged* ..			*16,595*	*15,900*	*16,200*	*15,300*
C-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*2,250*		*2,250*
Purchase of books and periodicals				*6,300*		*6,300*
Maintenance of motor van				*2,750*		*2,750*
Other charges				*500*		*500*
Other supplies and services—						
Establishment for camp equipage				*4,000*		*4,000*
TOTAL .. *Charged* ..			*15,399*	*15,800*	*15,800*	*15,800*
C-1 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*966*	*1,200*	*1,000*	*1,500*
TOTAL — Military Secretary, *Charged* ..			*1,35,220*	*1,34,300*	*1,30,800*	*1,36,000*

DETAILED ACCOUNT No. 25 A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—*contd.*	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-2 Band Establishment.						
C-2 (1) Pay of Establishment—						
Pay of establishment (20—440)	*18*	*18*		*31,766*		*32,025*
Probable savings				*—666*		*—1,825*
Total .. *Charged* ..			*29,007*	*31,100*	*31,000*	*30,200*
C-2 (2) Allowances, Honoraria, etc.—						
Travelling allowance				*1,400*		*1,300*
House-rent and other allowances				*4,200*		*3,500*
Total .. *Charged* ..			*4,742*	*5,600*	*4,000*	*4,800*
C-2 (3) Contingencies—						
Non-contract contingencies—						
Band contingencies				*1,500*		*1,500*
Rations and clothing				*3,100*		*3,100*
Total .. *Charged* ..			*4,074*	*4,600*	*4,000*	*4,600*
C-2 (4) Grants-in-aid, Contributions, etc.—						
Passage contributions .. .. *Charged* ..			*2,837*	*2,900*	*2,200*	*2,400*
Total, Band Establishment—*Charged* ..			*40,660*	*44,200*	*41,200*	*42,000*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-3 Body Guard Establishment.						
C-3 (1) Pay of Officers—						
Commandant, Body Guard (1,405)	*1*	*1*		*16,860*		*17,190*
Jamadar Body Guard (95—110)+Body Guard allowance at Rs.10 each	*3*	*3*		*3,940*		*4,010*
Total .. *Charged* ..			*21,417*	*20,800*	*21,600*	*21,200*
C-3 (2) Pay of Establishment—						
Pay of establishment (16/10 to 48)	*79*	*79*		*36,600*		*35,300*
Deferred pay				....		*2,400*
Total .. *Charged* ..			*39,574*	*36,600*	*36,000*	*37,700*
C-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance				*5,100*		*3,600*
House-rent and other allowances				*7,500*		*7,500*
Total .. *Charged* ..			*12,398*	*12,600*	*11,900*	*11,10*
C-3 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*150*		*1*
Railway carriage to Body Guard Establishment				*750*		*4*
Supplies and services				*4,200*		*4,5*
Total .. *Charged* ..			*5,044*	*5,100*	*4,800*	*5,*
C-3 (5) Grants-in-aid, Contributions, etc.—						
Passage contributions				*600*		*2*
Horse and forage fund				*2,300*		
Total .. *Charged* ..			*2,946*	*2,900*	*3,200*	*3*
Total, Body Guard Establishment, *Charged* ..			*81,379*	*78,000*	*77,500*	*7*

DETAILED ACCOUNT No. 25-A.C. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.							
C-4 Medical Establishment.							
C-4 (1) Pay of Officers—							
Surgeon (750+special pay 200) ..	.. *Charged* ..	*1*	*1*	*11,272*	*11,400*	*11,400*	*12,600*
C-4 (2) Pay of Establishment—							
Sub-Assistant Surgeon (60—200)	..	*1*	*1*		*2,232*		*1,000*
Compounders, etc. (30—90)	..	*2*	*2*		*2,108*		*2,116*
Servants—1 (28), 1 (29)	..	*2*	*2*		*660*		*684*
Total	.. *Charged* ..			*4,750*	*5,000*	*4,100*	*3,800*
C-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance	..				*400*		*400*
House-rent and other allowances	..				*2,900*		*2,400*
Total	.. *Charged* ..			*3,807*	*3,300*	*2,600*	*2,800*
C-4 (4) Contingencies—							
Non-contract contingencies	.. *Charged* ..			*4,599*	*4,600*	*4,600*	*4,600*
C-4 (5) Grants-in-aid, Contribution, etc. ..	.. *Charged* ..			*342*	*600*	*600*	*700*
TOTAL, Medical Establishment	.. *Charged* ..			*24,770*	*24,900*	*23,300*	*24,500*
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.							
C-5 Furnishing of official residences.							
C-5 (1) Maintenance and repairs of furniture ..	..				*24,700*		*24,700*
C-5 (2) Inauguration grant for furniture and carpets ..	..				*20,000*		*15,000*
TOTAL, Furnishing of official residences	.. *Charged* ..			*49,696*	*44,700*	*34,700*	*39,700*

DETAILED ACCOUNT No. 25-A. C. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-STAFF AND HOUSEHOLD OF THE GOVERNOR.						
C-6 Maintenance of Government House and upkeep of Gardens.						
C-6 (1) Pay of Establishment—						
Garden Superintendent (170—400) .. .. *Charged* ..	*1*	*1*	*7,750*	*9,400*	*1,800*	*2,200*
C-6 (2) Allowances, Honoraria, etc.—						
Cost of passages under the Superior Services Rules .. *Charged* ..			*960*	....	....	....
C-6 (3) Contingencies—						
Non-contract contingencies—						
Maintenance charges of Government houses and gardens ..				*25,000*		*28,200*
Water charges				*65,500* (Water charges and Rents, rates and taxes)		*35,000*
Rents, rates and taxes						*30,500*
Total .. *Charged* ..			*90,546*	*90,500*	*90,500*	*93,700*
TOTAL, Maintenance of Government House and upkeep of gardens .. .. *Charged* ..			*99,256*	*99,900*	*92,300*	*95,900*

DETAILED ACCOUNT No. 25AD. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D-SECRETARIAL STAFF OF THE GOVERNOR.						
D-1 (1) Pay of Officers—						
Secretary (3,000)	1	1		36,500		36,000
Assistant Secretary (600—50—800)	1	1		8,400		9,000
Total .. *Charged*			53,848	44,900	46,500	45,000
D-1 (2) Pay of Establishment—						
Superintendent and clerks (60—500)	8	8		29,065		30,120
Servants (19—23)	3	3		750		780
Temporary establishment				....		2,900
Leave salary				485		3,000
Total .. *Charged*			29,226	30,300	31,800	36,800
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				2,000		2,000
House-rent and other allowances				5,100		6,100
Cost of passages				4,600		....
Total .. *Charged*			7,322	11,700	11,700	8,100
D-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				8,000		8,000
Honorarium				1,000		1,000
Office expenses and miscellaneous				1,600		2,000
Supplies and services— Maintenance of wireless sets				400		400
Total .. *Charged*			10,620	11,000	10,000	11,400
TOTAL, Secretarial staff of the Governor .. *Charged*			1,01,016	97,900	1,00,000	1,01,300

DETAILED ACCOUNT No. 25AF. GENERAL ADMINISTRATION. A-Heads of Provinces—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F-TOUR EXPENSES.						
F-(1) Other tour expenses				*64,000*		*64,000*
F-(2) Interest, depreciation, maintenance and repair charges on account of His Excellency's saloon supplied by the Railway Department ..				*28,200*		*28,200*
TOTAL .. Tour Expenses .. *Charged*			*91,321*	*92,200*	92,200	*92,200*

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
G-(a) MINISTERS.						
G-(a) (1) Pay of Officers—						
Ministers (500) .. .. .. *Charged* ..	7	..		*42,000*		....
Parliamentary Secretaries (250) .. .. Voted ..	6	..		15,000		....
Total .. *Charged* ..			*42,000*	*42,000*	*28,400*	....
Total .. Voted ..			15,369	15,000	10,100	....
G-(a) (2) Pay of Establishment—						
Personal Assistants and Typists (50—300)	20	..		32,125		....
Servants (18—30)	46	..		13,872		....
Leave salary				1,003		....
Total .. Voted ..			43,348	47,000	33,600	....
G-(a) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. *Charged* ..				*21,600*		....
Travelling allowance .. .. .. Voted ..				11,400		....
House-rent and other allowances .. .. .. Voted ..				18,700		....
Total .. *Charged* ..			*27,528*	*21,600*	*21,600*	....
Total .. Voted ..			33,678	30,100	23,400	....
G-(a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,800		....
Maintenance of motor cars				1,200		....
Total .. Voted ..			4,452	3,000	11,900	..
TOTAL .. Ministers .. *Charged* ..			*69,528*	*63,600*	*50,000*	....
TOTAL .. Ministers .. Voted ..			96,847	95,100	79,000	....

DETAILED ACCOUNT No. 25AG. GENERAL ADMINISTRATION. A-Heads of Provinces—concld.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised, Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
G-(b)-ADVISERS.							
G-(b)-(1) Pay of Officers—							
Advisers—(4,000)	*Charged* ..	3	*3*		....		*1,44,000*
Total ..	*Charged* ..			....	....	*46,500*	*1,44,000*
G-(b)-(2) Pay of Establishment—							
Personal Assistants and Typists (50—300)		3	*3*		....		10,340
Servants (18—30)		15	*15*		....		4,760
Total ..	Voted ..			....	....	4,500	15,100
G-(b)-(3) Allowances, Honoraria, etc.—							
Travelling allowance	*Charged* ..				....		*8,000*
	Voted ..				....		2,000
House-rent and other allowances	Voted ..				....		3,900
Total ..	*Charged* ..			....	....	*1,500*	*8,000*
	Voted ..			....	....	1,000	6,500
G-(b)-(4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams					....		600
	Total ..				....	500	600
TOTAL, Advisers	*Charged* ..			....	....	*48,000*	*1,52,000*
	Voted ..			....	....	6,000	22,200

DETAILED ACCOUNT No. 25 BH. GENERAL ADMINISTRATION. B-Legislative Bodies.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Bud Estim 1940-
			Rs.	Rs.	Rs.	Rs
H-PROVINCIAL LEGISLATIVE ASSEMBLY.						
H-(1) Pay of Officers—						
Speaker (500)	1	1		6,000		6
Deputy Speaker (100)	1	1		1,200		1
Assistant Secretary (600—800)	1	1		7,200		7
Pay of the Members of the Legislative Assembly (75)	162	162		1,45,800		1,45
TOTAL .. Voted			1,62,918	1,60,200	1,63,000	1,60,
H-(2) Pay of Establishment—						
Superintendent and Reporters (120—500)	14	12		50,311		42,9
Clerks (50—190)	4	4		6,189		6,4
Servants (23—34)	16	16		4,984		5,0
Temporary establishment				930		....
Probable savings				—414		—10
TOTAL .. Voted			53,627	62,000	62,000	54,400
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				87,900		....
Travelling allowance (fixed)				1,800		1,800
House-rent and other allowances				16,900		1,200
TOTAL .. Voted			76,401	1,06,600	63,000	3,000
H-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,500		400
Purchase of books and periodicals				1,000		500
Rents, rates and taxes				1,000		1,400
Electric charges				2,000		1,000
Telephone charges				1,000		200
Other charges				2,500		500
TOTAL .. Voted			10,792	10,000	10,000	4,000
TOTAL—Provincial Legislative Assembly .. Voted			3,03,738	3,38,800	2,98,000	2,22,300

DETAILED ACCOUNT No. 25-B.I. GENERAL ADMINISTRATION. B-Legislative Bodies—concld.	Strength. 1939–40	1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
I-PROVINCIAL LEGISLATIVE COUNCIL.			Rs.	Rs.	Rs.	Rs.
I-(1) Pay of Officers—						
President (500)	1	1		6,000		6,000
Deputy President (100)	1	1		1,200		1,200
Pay of Members of the Legislative Council (75)	28	28		25,200		25,200
Total .. Voted ..			32,012	32,400	32,400	32,400
I-(2) Pay of Establishment—						
Assistant, Reporters and clerks (50—400)	4	3		13,688		11,091
Servants (23—30)	5	5		1,612		1,548
Probable Savings						—39
Total .. Voted ..			14,277	15,300	12,800	12,600
I-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				10,000		....
Travelling allowance (fixed)				1,800		1,800
House-rent and other allowances				4,200		600
Total .. Voted ..			21,542	16,000	12,000	2,400
I-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				450		100
Telephone charges				650		200
Purchase and repairs of furniture				100		....
Other charges				300		100
Total .. Voted ..			1,685	1,500	1,800	400
TOTAL—Provincial Legislative Council .. Voted ..			69,516	65,200	59,000	47,800

DETAILED ACCOUNT No. 25-B.J. GENERAL ADMINISTRATION. B-Legislative Bodies.						
I-ELECTIONS FOR LEGISLATURES .. .. Voted ..			623	1,000	6,000	300

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT.					
SUMMARY.					
K-1 Home department	*Charged*	*48,335*	*48,200*	*47,600*	*48,700*
	Voted	2,07,264	2,14,400	2,01,000	2,09,400
K-2 Political and Services department	*Charged*	*45,805*	*45,500*	*48,800*	*45,500*
	Voted	1,26,080	1,29,300	1,29,000	1,20,900
K-3 Separate department	Voted	62,078	62,800	63,000	53,800
K-4 Finance department	*Charged*	*55,850*	*57,200*	*57,000*	*69,500*
	Voted	2,38,051	2,26,300	2,12,500	2,18,000
K-5 Revenue department	*Charged*	*59,744*	*56,400*	*51,000*	*50,300*
	Voted	1,94,442	1,98,700	2,00,700	2,13,800
K-6 General and Educational departments	*Charged*	*40,864*	*36,500*	*36,600*	*37,500*
	Voted	1,99,930	2,04,200	1,95,000	2,02,500
K-7 Legal department	*Charged*	*45,914*	*57,300*	*66,000*	*84,000*
	Voted	1,47,747	1,48,900	1,38,000	1,26,000
K-8 Publicity Office and Translators' department	*Charged*	*2,400*	*2,400*	*1,000*	....
	Voted	1,01,370	1,04,100	1,23,000	1,26,900
K-9 Secretariat record office	Voted	29,538	32,400	32,000	31,300
Passport Branch	*Charged*	....	....	....	....
	Voted	1,420	2,100	4,000	1,400
Total	*Charged*	*2,98,912*	*3,03,500*	*3,08,000*	*3,35,500*
	Voted	13,07,920	13,23,200	12,98,200	13,04,000
Deduct—Amount recoverable from the Central Government on account of agency work done in Secretariat Departments.	*Charged*	*—6,000*	*—6,000*	*—6,000*	*—6,000*
	Voted	—41,000	—41,200	—41,200	—41,200
TOTAL	*Charged*	*2,92,912*	*2,97,500*	*3,02,000*	*3,29,500*
	Voted	12,66,920	12,82,000	12,57,000	12,62,800
GRAND TOTAL—Civil Secretariat		15,59,832	15,79,500	15,59,000	15,92,300

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength. 1939–40.	Strength. 1940–41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-1 HOME DEPARTMENT.							
K-1 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*		*36,000*		*36,000*
Under Secretary (grade pay plus *special pay 150)*	*Charged* ..	*1*	*1*		*10,400*		*11,000*
Assistant Secretaries (600—800) ..	Voted ..	2	*2*		*18,310*		19,000
Leave salary	..				4,900		3,200
Total ..	*Charged* ..			*46,251*	*46,400*	*45,900*	*47,000*
	Voted ..			18,610	23,300	22,000	22,200
K-1 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	32	*32*		1,13,280		1,10,144
Clerks, typists, etc. (50—300)	..	32	*32*		52,806		46,674
Servants (18—28)	..	17	*17*		4,814		4,782
Leave salary	..				....		7,000
Total ..	Voted ..			1,72,845	1,70,900	1,62,000	1,68,600
K-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*450*		*300*
	Voted ..				40		100
House rent and other allowances	*Charged* ..				*1,350*		*1,400*
	Voted ..				10,160		9,500
Total ..	*Charged* ..			*2,084*	*1,800*	*1,700*	*1,700*
	Voted ..			10,102	10,200	7,500	9,600
K-1 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..				610		600
Purchase and repairs of furniture	..				210		200
Purchase of books and periodicals	..				560		550
Other charges	..				2,620		2,650
Non-contract contingencies—							
Service postage and telegrams	..				6,000		5,000
Total ..	Voted ..			5,707	10,000	9,500	9,000
TOTAL, Home Department ..	*Charged* ..			*48,335*	*48,200*	*47,600*	*48,700*
	Voted ..			2,07,264	2,14,400	2,01,000	2,09,400

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) POLITICAL AND SERVICES DEPARTMENT.						
K-2 (a) (1) Pay of Officers—						
Chief Secretary (*3,000 plus 750* special pay) .. *Charged* ..	*1*	1		*45,000*		*45,000*
Deputy Secretary (1,250) .. .. Voted ..	1	1		15,000		15,000
Assistant Secretary (600—800) .. .. Voted ..	1	1		7,800		8,400
Total .. *Charged* ..			*45,000*	*45,000*	*48,100*	*45,000*
Total .. Voted ..			22,771	22,800	22,500	23,400
K-2 (a) (2) Pay of Establishment—						
Superintendents and Assistants (100—600)	18	18		62,000		53,650
Clerks, typists, etc. (50—300)	20	20		30,620		28,360
Servants (18—30)	14	14		3,388		3,390
Temporary establishment				560		600
Probable savings				—2,068		....
Total .. Voted ..			89,383	94,500	94,500	86,000
K-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowances (ordinary) .. *Charged* ..				*300*		*300*
Travelling allowances (ordinary) .. Voted ..				500		500
House-rent and other allowances .. *Charged* ..				*200*		*200*
House-rent and other allowances .. Voted ..				5,000		5,000
Total .. *Charged* ..			*805*	*500*	*700*	*500*
Total .. Voted ..			8,491	5,500	5,800	5,500
K-2 (a) (4) Contingencies—						
Contract contingencies—						
Carriage of records						
Purchase and repairs of furniture				980		980
Purchase of books and periodicals				500		500
Other charges				300		300
Non-contract contingencies—				220		220
Service postage and telegrams				4,500		4,000
Total .. Voted ..			5,435	6,500	6,200	6,000
TOTAL, Political and Services Department .. *Charged* ..			*45,805*	*45,500*	*48,800*	*45,500*
TOTAL, Political and Services Department .. Voted ..			1,26,080	1,29,300	1,29,000	1,20,900

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-2—POLITICAL AND SERVICES DEPARTMENT.						
K-2 (b) Passport Branch of the Political and Services Department of the Secretariat.						
K-2 (b) (1) Pay of Officers—						
Passport Officer (special pay 200) .. .. *Charged* ..			*2,400*	*2,400*	*2,400*	*2,400*
K-2 (b) (2) Pay of Establishment—						
Superintendents, Assistants and clerks, etc. (50—500)	10	7		25,108		18,789
Servants (23)	2	2		528		552
Probable savings				—636		—941
Total .. Voted ..			23,963	25,000	24,000	18,400
K-2 (b) (3) Contingencies—						
Non-contract contingencies (service postage) .. Voted ..			785	900	1,000	900
Deduct—Contribution recoverable from the Central Government .. .. .. *Charged* ..			*—2,400*	*—2,400*	*—2,400*	*—2,400*
Voted ..			—23,328	—23,800	—21,000	—17,900
Total, Passport Branch .. *Charged* ..			....	....	....	....
Voted ..			1,420	2,100	4,000	1,400

DETAILED ACCOUNT No. 2'-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd*						
K-3 SEPARATE DEPARTMENT.						
K-3 (1) Pay of Establishment—						
Clerks (60—250)	2	2		4,080		4,036
Servants, Messengers, etc. (23—37)	28	28		8,216		8,328
Leave salary				904		836
Total .. Voted ..			13,637	13,200	13,000	13,200
K-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				500		800
Total .. Voted ..			1,009	500	1,000	800
K-3 (3) Contingencies—						
Contract contingencies—						
Carriage of records				9,000		7,560
Purchase of books and periodicals				4,200		500
Telephone charges				13,460		10,800
Electric charges				8,600		8,000
Water charges				3,000		3,000
Indian news agency charges				5,040		5,040
Other charges				1,750		700
Non-contract contingencies—						
Rents, rates and taxes				....		1,710
Service postage and telegrams				1,910		200
Pay of inferior servants				2,140		2,290
Total .. Voted ..			47,432	49,100	49,000	39,800
TOTAL, Separate Department—Voted ..			62,078	62,800	63,000	53,800

DETAILED ACCOUNT No. 25 C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.		Strength, 1939-40.	Strength, 1940-41.	Accounts. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs
K-CIVIL SECRETARIAT—*contd.*							
K-4—FINANCE DEPARTMENT.							
K-4 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*		*36,000*		*36,000*
Deputy Secretaries (1,000—2,250 +*special pay* 200 *each*)	*Charged* ..	*1*	*1*		*18,900*		*19,800*
	Voted ..	1	*1*		22,539		23,260
Assistant Secretaries (500—800)	Voted ..	2	*2*		17,061		17,340
Leave salary	*Charged* ..				....		*12,000*
Total ..	*Charged* ..			*54,000*	*54,900*	*55,000*	*67,800*
	Voted ..			53,701	39,600	39,000	40,600
K-4 (2) Pay of Establishment—							
Superintendents and Assistants (90—600) ..	..	28	*28*		1,06,366		98,269
Clerks, typists, etc. (50—300)	..	31	*31*		47,807		46,720
Servants (23—28)	..	16	*16*		4,664		4,656
Temporary establishment	..				21,200		18,200
Probable savings	..				—4,637		—1,645
Total ..	Voted ..			1,73,490	1,75,400	1,61,800	1,66,200
K-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*1,000*		*400*
	Voted ..				700		900
House-rent and other allowances	*Charged* ..				*1,300*		*1,300*
	Voted ..				3,300		3,300
Total ..	*Charged* ..			*1,850*	*2,300*	*2,000*	*1,700*
	Voted ..			4,794	4,000	3,400	4,200
K-4 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..				250		200
Purchase and repairs of furniture	..				150		150
Purchase of books and periodicals	..				600		400
Petty supplies	..				400		350
Non-contract contingencies							
Service postage and telegrams	..				2,900		2,900
Total ..	Voted ..			3,627	4,300	3,700	4,000
K-4 (5) Establishment and other charges payable to other Governments Departments, etc.—							
Amount payable to Central Government for a clerk in the Accountant General's Office for the preparation of the Civil List, an Accountant for maintaining *pro-forma* accounts of the late Development Department and a clerk for the Small Causes Court Audit	..			2,439	3,000	4,600	3,000
TOTAL, Finance Department ..	*Charged* ..			*55,850*	*57,200*	*57,000*	*69,500*
	Voted ..			2,38,051	2,26,300	2,12,500	2,18,000

DETAILED ACCOUNT No. 25-C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—*contd.*		Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-5 REVENUE DEPARTMENT.							
K-5 (1) Pay of Officers—							
Secretary (3,000)	*Charged* ..	*1*	*1*		*36,000*		*36,000*
Under Secretary (1,000—2,250 + Spl. pay 200) ..	*Charged* ..	*1*	*1*		*18,900*		*11,000*
Assistant Secretaries (600—800)	Voted ..	2	2		17,500		17,900
Total ..	*Charged* ..			*57,258*	*54,900*	*46,400*	*47,000*
	Voted ..			20,507	17,500	16,800	17,900
K-5 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)	..	27	27		96,036		86,862
Clerks, typists, etc. (50—300)	..	42	42		68,816		64,182
Servants (23—30)	..	15	15		4,400		4,356
Temporary establishment	..				8,878		25,000
Leave salary	..				....		7,200
Probable savings	..				—4,030		....
Total ..	Voted ..			1,65,383	1,74,100	1,73,000	1,87,600
K-5 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*150*		*300*
	Voted ..				300		300
House-rent and other allowances	*Charged* ..				*1,350*		*3,000*
	Voted ..				1,200		1,400
Total ..	*Charged* ..			*2,486*	*1,500*	*4,600*	*3,300*
	Voted ..			1,861	1,500	1,800	1,700
K-5 (4) Contingencies—							
Contract contingencies—							
Carriage of records	..				470		400
Purchase of books and periodicals	..				450		400
Petty supplies	..				200		200
Other charges	..				30		100
Non-contract contingencies—							
Service postage and telegrams	..				4,450		5,500
Total ..	Voted ..			6,691	5,600	9,100	6,600
TOTAL, Revenue Department ..	*Charged* ..			*59,744*	*56,400*	*51,000*	*50,300*
	Voted ..			1,94,442	1,98,700	2,00,700	2,13,800

DETAILED ACCOUNT No. 25-CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
K-CIVIL SECRETARIAT—contd.			Rs.	Rs.	Rs.	Rs.
K-6 GENERAL AND EDUCATIONAL DEPARTMENTS.						
K-6 (1) Pay of Officers—						
Secretary (3,000) .. *Charged*	*1*	*1*		*36,000*		*36,000*
Deputy Secretary (700—850 *plus* special pay 200).. Voted	1	1		12,600		12,600
Assistant Secretaries (600—950) .. Voted	2	2		20,200		20,200
Leave salary				....		1,900
Total .. *Charged*			*37,700*	*36,000*	*36,000*	*36,000*
Total .. Voted			37,720	32,800	30,700	34,700
K-6 (2) Pay of Establishment—						
Superintendents and Assistants (90—600)	26	26		83,469		76,660
Clerks, typists, etc. (50—300)	34	34		54,989		49,498
Servants (23—28)	14	14		4,036		4,104
Temporary establishment				12,615		23,200
Leave salary				3,491		1,738
Total .. Voted			1,47,291	1,58,600	1,51,700	1,55,200
K-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. *Charged*				*200*		*200*
Travelling allowance (ordinary) .. Voted				300		300
House-rent and other allowances .. *Charged*				*300*		*300*
House-rent and other allowances .. Voted				3,100		2,900
Cost of passages granted under the Superior Civil Services Rules, 1924 .. *Charged*				....		*1,000*
Total .. *Charged*			*3,164*	*500*	*600*	*1,500*
Total .. Voted			4,108	3,400	2,400	3,200
K-6 (4) Contingencies—						
Contract contingencies—						
Carriage of records				750		600
Purchase and repairs of furniture				400		250
Purchase of books and periodicals				520		750
Other charges				30		200
Non-contract contingencies—						
Service postage and telegrams				3,500		3,500
Total .. Voted			6,670	5,200	6,200	5,300
K-6 (5) Establishment Charges payable to and recoverable from other Governments, Departments, etc.—						
Charges payable to the Accountant General, Bombay, for maintaining accounts of Charitable Endowments .. Voted			4,141	4,200	4,000	4,100
TOTAL, General and Educational Departments .. *Charged*			*40,864*	*36,500*	*36,600*	*37,500*
TOTAL, General and Educational Departments .. Voted			1,99,930	2,04,200	1,95,000	2,02,500

DETAILED ACCOUNT No. 25-C-K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—*contd.*		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
K-CIVIL SECRETARIAT—*contd.*							
K-7 LEGAL DEPARTMENT.							
K-7 (1) Pay of Officers—							
Secretary and Legal Remembrancer (3,000) ..	*Charged*	*1*	*1*		*36,000*		*36,000*
Assistant Legal Remembrancer and Secretary to Legislative Assembly (1,000—2,250) Spl. pay (200).	*Charged*	*1*	*1*		*19,800*		*18,900*
Deputy Secretary and Secretary to Legislative Council (1,000—2,250) (special pay 200)	*Charged*		*1*		....		*20,700*
	Voted	1	..		26,840		....
Assistant Secretaries (600—800)	Voted	2	2		17,565		18,600
Personal Assistant to the Remembrancer of Legal Affairs (275—380) (special pay Rs. 75)	Voted	1	1		4,656		4,800
Solicitor and Assistant Solicitor to Government (170—900)	Voted	2	2		9,360		9,700
Leave salary	*Charged*				....		*6,000*
	Voted				1,379		2,200
Total ..	*Charged*			*39,468*	*55,800*	*62,000*	*81,600*
	Voted			59,020	59,800	41,000	35,300
K-7 (2) Pay of Establishment—							
Superintendents and Assistants (90—600)		13	14		45,987		44,407
Clerks, reservists, etc. (50—200)		22	23		28,547		31,695
Servants (23—28)		14	15		4,076		4,320
Probable savings					—3,410		—3,422
Total ..	Voted			74,197	75,200	82,000	77,000
K-7 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ..	*Charged*				*500*		*700*
	Voted				700		1,000
House-rent and other allowances ..	*Charged*				*1,000*		*1,700*
	Voted				6,300		6,300
Total ..	*Charged*			*6,446*	*1,500*	*4,000*	*2,400*
	Voted			8,875	7,000	8,000	7,300
K-7 (4) Contingencies—							
Contract contingencies—							
Carriage of records					610		610
Purchase and repairs of furniture					385		385
Petty supplies					80		80
Other charges					25		25
Non-contract contingencies—							
Service postage and telegrams					1,300		1,300
Purchase of books and periodicals					2,500		2,000
Law charges					2,000		2,000
TOTAL ..	Voted			5,655	6,900	7,000	6,400
TOTAL, Legal Department ..	*Charged*			*45,914*	*57,300*	*66,000*	*84,000*
	Voted			1,47,747	1,48,900	1,38,000	1,26,000

DETAILED ACCOUNT No. 25CK. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishment—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
K-CIVIL SECRETARIAT—*contd.*			Rs.	Rs.	Rs.	Rs.
K-8 PUBLICITY OFFICE AND TRANSLATORS' DEPARTMENT.						
K-8 (1) Pay of Officers—						
Director of Information (1,700) .. *Charged* ..	*1*	..		*2,400*		....
Director of Information (1,700) .. Voted ..	..	1		....		15,600
Public Relations officer (440—600) .. .. Voted ..	1	1		3,200		5,400
Oriental Translator (350—500) .. .. .. Voted ..	1	1		6,300		4,500
Portuguese Translator (75) .. .. .. Voted ..	1	1		900		900
Total .. *Charged* ..			*2,400*	*2,400*	*1,000*	....
Total .. Voted ..			9,502	10,400	15,000	26,400
K-8 (2) Pay of Establishment—						
Translators and Assistant to the Oriental Translator (70—375) ..	21	22		50,448		52,254
Superintendent, librarian, etc. (100—440)	3	3		8,405		8,165
Clerks (60—200)	9	9		15,271		15,808
Servants (23—32)	11	11		3,352		3,372
Temporary establishment				5,600		8,500
Leave salary				2,624		801
Total .. Voted ..			82,699	85,700	92,000	88,900
K-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. {fixed .. / ordinary ..} Voted ..				350		1,800
House-rent and other allowances .. .. Voted ..				150		1,100
Total .. Voted ..			871	500	2,000	2,900
K-8 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				740		1,800
Telephone charges				370		180
Other charges				340		1,120
Non-contract contingencies (service postage and telegrams)				6,050		5,600
Total .. Voted ..			8,298	7,500	14,000	8,700
TOTAL, Publicity Office and Translators' Department .. *Charged* ..			*2,400*	*2,400*	*1,000*	....
TOTAL, Publicity Office and Translators' Department .. Voted ..			1,01,370	1,04,100	1,23,000	1,26,900

DETAILED ACCOUNT No. 25 C.K. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
K-CIVIL SECRETARIAT—*concld.*			Rs.	Rs.	Rs.	Rs.
K-9 SECRETARIAT RECORD OFFICE.						
K-9 (1) Pay of Officers						600
Total .. Voted ..			....	....	....	600
K-9 (2) Pay of Establishment—						
Record-keeper (215—305)	1	1		2,918		5,72[illegible]
Clerks (60—220)	7	7		13,268		11,19[illegible]
Servants (23—37)	12	12		3,786		3,80[illegible]
Temporary establishment				4,000		3,40[illegible]
Leave salary				728		....
Probable saving				....		—[illegible]
Total .. Voted ..			18,375	24,700	24,300	24,10[illegible]
K-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance				550		1,10[illegible]
House-rent and other allowances				250		....
Total .. Voted ..			243	800	800	1,10[illegible]
K-9 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				700		....
Electric charges				250		[illegible]
Other charges				....		[illegible]
Non-contract contingencies (photographic materials)				5,950		5,3[illegible]
Total .. Voted ..			10,920	6,900	6,900	5,3[illegible]
TOTAL, Secretariat Record Office .. Voted ..			29,538	32,400	32,000	31,[illegible]

DETAILED ACCOUNT No. 25-C.L. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—contd.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
L-PUBLIC SERVICE COMMISSION.						
L-(1) Pay of Officers—						
Chairman (*3,000*)	*1*	*1*		*36,000*		*36,000*
Members (*2,000*)	*2*	*2*		*48,000*		*48,000*
Secretary (*1,000—1,500*)	*1*	*1*		*14,300*		*15,500*
Total .. *Charged* ..			*97,165*	*98,300*	*1,05,400*	*99,500*
L-(2) Pay of Establishment and Assistants—						
Superintendents and Assistants (*100—375*)	*5*	*5*		*12,577*		*11,937*
Clerks (*50—190*)	*5*	*6*		*4,802*		*5,709*
Servants (*23–27*)	*7*	*8*		*2,032*		*2,280*
Leave salary				*489*		*574*
Temporary establishment				*600*		....
Total .. *Charged* ..			*17,365*	*20,500*	*20,300*	*20,500*
L-(3) Allowances, Honoraria, etc.—						
Travelling allowance				*1,800*		*2,000*
House-rent and other allowances				*1,100*		*1,100*
Total .. *Charged* ..			*5,048*	*2,900*	*3,300*	*3,100*
L-(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				*400*		*400*
Rents, rates and taxes				*450*		*350*
Telephone charges				*1,300*		*1,300*
Advertisement charges				*2,600*		*2,650*
Other charges				*250*		*300*
Total .. *Charged* ..			*5,571*	*5,000*	*5,000*	*5,000*
L-(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Recoveries from Sind .. .. *Charged* ..			*—25,000*	*—25,000*	*—33,500*	*—32,000*
TOTAL .. Public Service Commission .. *Charged* ..			*1,00,149*	*1,01,700*	*1,00,500*	*96,100*

DETAILED ACCOUNT No. C. M. GENERAL ADMINISTRATION C-Secretariat and Headquarters Establishments—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised, Estimate 1939-40.	Budget Estimate, 1940-41.
M-BOARD OF REVENUE, ETC.				
BOMBAY REVENUE TRIBUNAL.				
M-(1) Pay of Establishment—				
Temporary establishment		....		1,100
Total Voted ..	....	....	600	1,100
M-(2) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		....		1,000
House-rent and other allowances		....		9,600
Total Voted ..	....	....	5,900	10,600
M-(3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		....		570
Other charges		....		130
Total Voted ..	....	....	500	70[illegible]
Total, Board of Revenue, etc.—Bombay Revenue Tribunal .. Voted ..	....	....	7,000	12,4[illegible]

DETAILED ACCOUNT No. 25-CN. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
N-SETTLEMENT COMMISSIONER AND DIRECTOR OF LAND RECORDS.			Rs.	Rs.	Rs.	Rs.
DETAILS.						
N (1) Pay of Officers—						
Settlement Commissioner and Director of Land Records (1,150—1,350 + special pay 250) .. *Charged* ..	*1*	*1*		*26,000*		*20,400*
Office superintendent (275—15—350) .. .. Voted ..	1	*1*		3,900		4,100
Total .. *Charged* ..			*23,750*	*26,000*	*32,300*	*20,400*
Total .. Voted ..			4,048	3,900	3,700	4,100
N (2) Pay of Establishment—						
Clerks (30—140)	5	5		5,940		6,005
Servants (17—30)	7	7		1,660		1,669
Probable savings						—74
Total .. Voted ..			7,071	7,600	7,800	7,600
N (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,400*		*2,400*
Travelling allowance (ordinary) .. .. Voted ..				800		900
Travelling allowance (fixed) .. .. *Charged* ..				*200*		*200*
Total .. *Charged* ..			*2,549*	*2,600*	*2,600*	*2,600*
Total .. Voted ..			1,047	800	700	900
N (4) Contingencies—						
Contract contingencies—						
Carriage of records				350		350
Other charges				150		150
Non-contract contingencies—						
Service postage and telegrams				1,200		1,400
Rents, rates and taxes				200		....
Total .. Voted ..			1,881	1,900	1,800	1,900
TOTAL, Settlement Commissioner and Director of Land Records *Charged*			*26,299*	*28,600*	*34,900*	*23,000*
TOTAL, Settlement Commissioner and Director of Land Records Voted .			14,047	14,200	14,000	14,500

DETAILED ACCOUNT No. 25-CO. GENERAL ADMINISTRATION. C-Secretariat and Headquarters Establishments—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
O-LOCAL FUND AUDIT ESTABLISHMENT.						
O-(1) Establishment and other charges payable to other Governments, Departments, etc.—						
Cost of Local Fund Audit establishment payable to the Central Government .. .. Voted ..			1,65,911	1,80,600	1,73,700	1,77,400
Leave and pension contribution for gazetted officers and establishments .. .. Voted ..			35,787	38,700	41,600	41,400
TOTAL, Local Fund Audit Establishment .. Voted ..			2,01,698	2,19,300	2,15,300	2,18,800

DETAILED ACCOUNT No. 25-DP. GENERAL ADMINISTRATION. D-Commissioners.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
P-Commissioners.							
P-(1) Pay of Officers—							
Commissioner, Northern Division (*3,500*)	*Charged* ..	*1*	*1*		*42,300*		*42,000*
Do. Central Division (*3,000*)	" ..	*1*	*1*		*36,300*		*36,000*
Do. Southern Division (*3,500*)	" ..	*1*	*1*		*42,300*		*42,000*
Assistant Commissioners—	Voted ..						
Northern Division (300—650)		2	2		18,710		16,446
Central Division (300—650)		2	2		16,790		11,990
Southern Division (300—650)		2	2		14,160		11,778
Head clerks and chitnises—	Voted ..						
Northern Division (200—400)		2	2		7,740		5,241
Central Division (200—400)		2	2		4,950		5,305
Southern Division (200—400)		2	2		5,150		5,340
TOTAL ..	*Charged* ..			*1,52,203*	*1,20,900*	*1,24,600*	*1,20,000*
	Voted ..			67,300	67,500	62,000	56,100
P-(2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)		18	18		19,460		19,787
Central Division (25—200)		18	18		21,577		21,386
Southern Division (25—140)		15	15		14,769		14,506
Servants—							
Northern Division (17—23)		19	15		4,040		3,348
Central Division (17—22)		16	14		3,528		3,114
Southern Division (9—21)		18	18		3,240		3,300
Leave salary—							
Southern Division					1,100		994
Probable savings (Northern Division)					—514		—135
TOTAL .. Voted ..				66,156	67,200	67,200	66,300
P-(3) Allowances, Honoraria, etc.—							
Travelling allowance—fixed—	*Charged* ..						
Northern Division					*2,352*		*2,340*
Central Division					*2,352*		*2,340*
Southern Division					*2,352*		*2,340*
Travelling allowance—ordinary—	*Charged* ..						
Northern Division					*1,500*		*1,480*
Central Division					*444*		*300*
Southern Division					*1,000*		*1,300*

DETAILED ACCOUNT No. 25-DP. GENERAL ADMINISTRATION. D-Commissioners—concld.		Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
P-Commissioners—concld.		Rs.	Rs.	Rs.	Rs.
P-(3) Allowances, Honoraria, etc.—contd.					
Travelling allowance—fixed—	Voted ..				
Northern Division			740		180
Central Division			180		180
Southern Division			180		180
Travelling allowance—ordinary	Voted ..				
Northern Division			3,150		3,500
Central Division			2,700		3,260
Southern Division			3,050		3,600
TOTAL ..	*Charged* ..	*11,112*	*10,000*	*11,000*	*10,100*
	Voted ..	14,086	10,000	10,000	10,900
P-(4) Contingencies—					
Contract contingencies—	Voted ..				
Northern Division			2,330		2,280A
Central Division			2,760		2,900B
Southern Division			1,715		2,025C
Non-contract contingencies—	Voted ..				
Northern Division			3,477		3,677D
Central Division			2,786		2,086E
Southern Division			2,232		2,332F
TOTAL ..	Voted ..	16,393	15,300	15,500	15,300
TOTAL, Commissioners ..	*Charged* ..	*1,63,315*	*1,30,900*	*1,35,600*	*1,30,100*
	Voted ..	1,63,935	1,60,000	1,54,700	1,48,600
		3,27,250	2,90,900	2,90,300	2,78,700

Details.	A	B	C
	Rs.	Rs.	Rs.
Carriage of records ..	1,200	1,000	860
Purchase and repairs of furniture .	50	100	60
Books and publications ..	100	125	20
Telephone charges ..	480	650	360
Electric charges ..	240	300	50
Petty supplies ..	210	300	60
Other charges ..	..	425	615
Total ..	2,280	2,900	2,025

Details.	D	E	F
	Rs.	Rs.	Rs.
Rents, rates and taxes ..	209	..	..
Service postage and telegrams ..	3,300	2,050	2,200
Pay of inferior servants ..	168	36	132
Total ..	3,677	2,086	2,332

DETAILED ACCOUNT No. 25-E.Q.R.S.T. GENERAL ADMINISTRATION. E-District Administration.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
District Administration.				
SUMMARY.				
Q-GENERAL ESTABLISHMENT .. .. .. *Charged* ..	*4,37,136*	*5,04,000*	*5,70,000*	*7,04,900*
Voted ..	21,87,684	20,62,800	20,24,700	19,91,600
R-SUB-DIVISIONAL ESTABLISHMENT .. .. .. Voted ..	19,75,979	20,09,400	20,15,000	19,70,900
S-OTHER ESTABLISHMENT .. .. .. Voted ..	33,81,966	33,77,500	33,56,000	33,54,700
T-ESTABLISHMENT CHARGES PAYABLE TO OR RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC. .. .. *Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	*—3,37,000*
Voted ..	—37,73,700	—38,29,700	—38,29,700	—38,27,700
Lump provision for revision of pay of peons	....	13,800	....	....
TOTAL, District Administration .. *Charged* ..	*1,00,136*	*1,67,000*	*2,33,000*	*3,67,900*
Voted ..	37,71,929	36,33,800	35,66,000	34,89,500

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget, Estimate 1940-41.
				Rs.	Rs.	Rs.	Rs.
Q—GENERAL ESTABLISHMENTS.							
Q-1. GENERAL ESTABLISHMENT.							
Q-1 (1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250) ..	*Charged* ..	*13*	16		*2,71,400*		*3,36,900*
	Voted ..	5	2		1,47,051		37,545
Assistant Collectors and Magistrates (*450—1,350*) ..	*Charged* ..	*34*	*28*		*2,38,600*		*2,30,400*
Deputy Collectors and Magistrates and Huzur Mamlatdars (200—1,200)	Voted ..	39	34		2,42,667		2,20,651
Head clerks and chitnises to Collectors (200—400)..	Voted ..	37	38		1,12,319		1,12,204
Leave salary	*Charged* ..						*50,000*
	Voted ..						50,000
Probable savings	*Charged* ..				*—90,000*		....
	Voted ..				—37		....
TOTAL ..	*Charged* ..			*3,60,901*	*4,20,000*	*4,83,000*	*6,17,300*
	Voted ..			5,64,630	5,02,000	4,16,000	4,20,400
Q-1 (2) Pay of Establishment—							
Clerks—							
Northern Division (25—140)	..	183	179		1,70,495		1,67,424
Central Division (25—150)	..	243	245		2,14,899		2,07,252
Southern Division (25—140)	..	150	150		1,25,119		1,25,348
Servants—							
Northern Division (15—23)		156	153		31,728		32,312
Central Division (10—22)	..	174	169		33,028		32,244
Southern Division (10—20)	..	116	112		21,268		20,676
Temporary establishment—							
Northern Division	..				300		300
Central Division	..				360		360
Leave salary (N. D.)	..				....		3,000
(S. D.)	..				2,000		....
Probable savings—							
Northern Division	..				—10,160		....
Central Division	..				—13,537		—10,016
Southern Division	..				....		—4,000
TOTAL—Voted	..			5,83,232	5,75,500	5,78,000	5,74,900

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Q-GENERAL ESTABLISHMENTS—*contd.*					
Q-1 GENERAL ESTABLISHMENT—contd.					
Q-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance .. fixed ..	*Charged*		*64,608*		*70,452*
Travelling allowance .. ordinary ..	*Charged*		*9,720*		*12,148*
Travelling allowance .. fixed ..	Voted ..		10,788		3,840
Travelling allowance fixed—	Voted ..				
Northern Division ..	..		15,563		13,554
Central Division ..	..		29,211		25,205
Southern Division ..	..		18,768		18,120
Travelling allowance ordinary—	Voted ..				
Northern Division ..	..		13,300		14,000
Central Division ..	..		14,200		15,085
Southern Division ..	..		18,200		18,000
House-rent and other allowances—	Voted ..				
Northern Division ..	..		6,400		6,420
Central Division ..	..		216		396
Southern Division ..	..		180		180
Cost of passages granted under the Superior Civil Services Rules, 1924 ..	*Charged* ..		*14,500*		*5,000*
Probable savings ..	*Charged* ..		*—4,828*		....
	Voted ..		—12,126		....
TOTAL ..	*Charged* ..	*76,170*	*84,000*	*87,000*	*87,600*
	Voted ..	1,33,631	1,14,700	1,22,000	1,14,800
Q-1 (4) Contingencies—					
Service postage and telegrams—					
Northern Division ..	..		78,000		82,000
Central Division ..	..		1,16,500		1,22,000
Southern Division ..	..		83,600		89,500
Non-contract contingencies—					
Central Division ..	..		80		100
Southern Division ..	..		120		....
TOTAL ..	Voted ..	3,10,482	2,78,300	3,27,700	2,93,600

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—contd.						
Q-1 GENERAL ESTABLISHMENT—concld.						
Q-1 (5) Establishment charges payable to or recoverable from other Governments and Departments—						
Add—Cost of the constables on the telephone exchange payable to the Police Department (*vide* page 194) .. Voted ..			+581	....	....	....
Add—Cost of telephone installation payable to Postal Department .. .. .. Voted ..			....	+460	+460	....
Add—Special pay and allowances of the Superintendent of Mahableshwar. *Charged* ..			*+65*	....	....	....
Voted ..			+520	+1,200	+1,200	+1,200
Deduct—Contribution recoverable from Taluqdari Settlement Officer, Local Boards, etc. .. Voted ..			—660	—660	—660	—700
Total .. *Charged* ..			*+65*	....	....	....
Voted ..			+441	+1,000	+1,000	+500
TOTAL, Q-1 General Establishment .. *Charged* ..			*4,37,136*	*5,04,000*	*5,70,000*	*7,04,900*
Voted ..			15,92,416	14,71,500	14,44,700	14,04,200
Q-2 TREASURY ESTABLISHMENT.						
Q-2 (1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	1	1		4,800		3,994
Central Division (200—400)	1	1		3,900		4,106
Southern Division (200—400)	1	1		3,300		4,200
TOTAL .. Voted ..			15,221	12,000	13,000	12,300

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Q. GENERAL ESTABLISHMENTS—contd.						
Q-2 TREASURY ESTABLISHMENT—contd.						
Q-2 (2) Pay of Establishment—						
Head Accountants and clerks, etc.—						
Northern Division (25—300)	169	167		1,55,949		1,47,388
Central Division (25—300)	258	260		2,33,587		2,29,277
Southern Division (25—300)	137	137		1,25,953		1,26,626
Temporary establishment—						
Northern Division				3,240		3,300
Central Division				1,440		....
Servants—						
Northern Dviision (13—20)	77	75		14,784		14,412
Central Divsiion (10—20)	70	70		12,940		12,948
Southern Division (10—17)	61	61		10,160		10,764
Leave salary (N. D.)				....		1,400
(S. D.)				1,827		....
Probable savings—						
Northern Division				—10,000		....
Central Division				—7,580		—6,500
Southern Division				....		—2,315
TOTAL .. Voted ..			5,36,820	5,42,300	5,32,500	5,37,300
Q-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)— Voted—						
Northern Division				1,080		900
Central Division				1,900		2,000
Southern Division				900		1,000
House-rent and other allowances— Voted—						
Northern Division				3,210		3,000
Central Division				60		60
Southern Division				150		140
Total .. Voted ..			7,584	7,300	7,000	7,100

DETAILED ACCOUNT No. 25-E.Q. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Q. GENERAL ESTABLISHMENTS—concld.	Rs.	Rs.	Rs.	Rs.
Q-2 TREASURY ESTABLISHMENT—concld.				
Q-2 (4) Contingencies—				
Contract contingencies—				
Northern Division		1,750		1,794A
Central Division		3,000		2,675B
Southern Division		2,790		2,800C
Non-contract contingencies—				
Pay of inferior servants—				
Northern Division		84		84
Southern Division		78		325
Central Division		....		440
Rents, rates and taxes—				
Northern Division		....		56
Service postage and telegram—				
Northern Division		7,798		7,526
Central Division		9,300		10,000
Southern Division		4,500		4,500
Total .. Voted ..	35,191	29,300	27,000	30,200
Q-2 (5) Establishment charges payable to or recoverable from other Governments and Departments, etc.—				
Add—Contribution payable to the Imperial Bank of India on account of pay of their chowkidar .. .. Voted ..	452	400	500	500
TOTAL, Treasury Establishment .. Voted ..	5,95,268	5,91,300	5,80,000	5,87,400
TOTAL, Q. GENERAL ESTABLISHMENTS .. *Charged* ..	*4,37,136*	*5,04,000*	*5,70,000*	*7,04,900*
Voted ..	21,87,684	20,62,800	20,24,700	19,91,600

Details.	A	B	C
	Rs.	Rs.	Rs.
Carriage of records ..	5	230	..
Purchase of books and periodicals.	55	145	50
Purchase and repairs of furniture.	185	25	60
Petty supplies ..	1,299	255	2,230
Lighting charges ..	75	610	360
Other charges ..	175	1,410	100
Total ..	1,794	2,675	2,800

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DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
R-SUB-DIVISIONAL ESTABLISHMENT.						
R-(1) Pay of Officers—						
Mamlatdars—						
Northern Division (200—400)	33	33		1,11,210		1,21,612
Central Division (200—400)	62	63		1,89,064		1,89,392
Southern Division (200—400)	50	50		1,55,226		1,53,396
Leave salary				15,000		....
Total .. Voted ..			4,68,012	4,70,500	4,67,000	4,64,400
R-(2) Pay of Establishment—						
Mahalkaris, clerks, etc.—						
Northern Division (25—200)	289	293		2,81,122		2,86,561
Central Division (25—200)	478	478		4,30,916		4,24,214
Southern Division (25—200)	432	432		3,80,110		3,75,305
Servants—						
Northern Division (11—20)	357	357		65,624		64,944
Central Division (9—20)	584	576		1,02,033		1,00,164
Southern Division (9—18)	461	459		79,895		79,412
Temporary establishment—						
Northern Division				3,450		1,200
Central Division				3,750		1,800
Southern Division				3,200		3,200

DETAILED ACCOUNT No. 25-E.R. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
R-SUB-DIVISIONAL ESTABLISHMENT—concld.				
Leave salary—				
Northern Division		3,000		....
Central Division		6,600		....
Southern Division		1,000		3,000
Probable savings—				
Central Division		....		—10,000
TOTAL .. Voted ..	13,28,899	13,60,700	13,65,000	13,29,800
R-(3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Northern Division		20,206		20,200
Central Division		35,244		34,900
Southern Division		28,092		27,600
Travelling allowance (ordinary)—				
Northern Division		24,150		23,500
Central Division		33,350		32,400
Southern Division		35,400		36,500
House-rent and other allowances—				
Northern Division		1,182		1,090
Central Division		576		510
TOTAL .. Voted ..	1,79,068	1,78,200	1,83,000	1,76,700
TOTAL, Sub-Divisional Establishment .. Voted ..	19,75,979	20,09,400	20,15,000	19,70,900

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
S. OTHER ESTABLISHMENT.						
S-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.						
S-1 (1) Pay of Establishment—						
Talatis—						
Northern Division (20—40)	1,054	1,054		4,40,925		4,33,763
Central Division („)	1,822	1,822		7,41,648		7,19,708
Southern Division („)	647	647		2,81,829		2,79,311
Servants—Southern Division—3 (14), 7 (13), 15 (12) and 84 (11) ..	109	109		6,598		6,514
Leave salary—						
Northern Division				3,000		9,000
Central Division				8,000		8,000
Southern Division				2,000		3,704
Total .. Voted ..			14,65,884	14,84,000	14,36,000	14,60,000
S-1 (2) Allowances, Honoraria, etc.—						
Allowances to village accountants—						
Northern Division				240		240
Central Division				75,900		75,000
Southern Division				2,27,000		2,25,800
Allowances to village servants useful to Government—						
Northern Division				1,19,000		1,17,000
Central Division				31,300		32,100
Southern Division				1,38,800		1,38,000

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
S. OTHER ESTABLISHMENT—contd.				
S-1 PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS—concld.				
Allowances to Heads of village police and watchmen—				
Northern Division		1,26,400		1,26,000
Central Division		2,04,200		2,05,000
Southern Division		2,06,000		2,08,000
Travelling allowance (fixed)—				
Northern Division		40		30
Central Division		40		36
Travelling allowance (ordinary)—				
Northern Division		4,500		5,400
Central Division		3,400		3,800
Southern Division		3,700		2,100
House-rent and other allowances—				
Northern Division		1,380		1,294
Total .. Voted ..	11,52,467	11,41,900	11,54,000	11,39,800
S-1 (3) Contingencies—				
Fixed contingencies to talatis—				
Northern Division		12,672		12,644
Central Division		21,864		21,792
Southern Division		7,764		7,764
Other non-contract contingencies—				
Central Division		6,100		6,000
Southern Division		19,100		19,000
TOTAL .. Voted ..	82,049	67,500	67,000	67,200
TOTAL, Pay and Allowances to District and Village Officers .. Voted ..	27,00,400	26,93,400	26,57,000	26,67,000

DETAILED ACCOUNT No. 25-E.S. GENERAL ADMINISTRATION. E-District Administration—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
S-OTHER ESTABLISHMENT—concld.				
S-2 PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.				
S-2 (1) Allowances, Honoraria, etc.—				
Village executive officers—				
Northern Division		1,26,000		1,26,000
Central Division		2,67,800		2,69,000
Southern Division		93,600		94,000
Remuneration for the collection of land revenue—				
Northern Division		1,900		1,900
Central Division		21,500		24,100
Southern Division		47,000		47,000
Rewards—				
Northern Division		150		100
Central Division		150		125
Southern Division		100		75
TOTAL .. Voted ..	5,51,211	5,58,200	5,74,000	5,62,300
S-2 (2) Contingencies—				
Village executive officers—				
Northern Division		37,000		36,500
Central Division		61,400		61,300
Southern Division		26,300		26,300
Non-contract contingencies—				
Northern Division		200		200
Southern Division		1,000		1,100
TOTAL .. Voted ..	1,30,355	1,25,900	1,25,000	1,25,400
TOTAL, Pargana and village watandars and village expenses .. Voted ..	6,81,566	6,84,100	6,99,000	6,87,700
TOTAL, OTHER ESTABLISHMENT .. Voted ..	33,81,966	33,77,500	33,56,000	33,54,700

DETAILED ACCOUNT No. 25-E.T. GENERAL ADMINISTRATION. E-District Administration—concld.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
T-Establishment charges payable or recoverable from other Governments, Departments, etc.					
Deduct—					
Fixed amount transferred to "7-Land Revenue—Charges of Administration" on account of officers, establishment, allowances, etc. (*vide* page 60)	*Charged* ..		*—2,01,000*		*—2,01,000*
	Voted ..		—19,59,000		—19,59,000
Fixed amount transferred to "7-Land Revenue—Land Records (*vide* page 66)	Voted ..		—12,46,000		—12,46,000
Fixed amount transferred to "8-Provincial Excise—District Charges—Inspection and Preventive Establishments" on account of establishment charges (*vide* page 73)	Voted ..		—25,500		—25,500
Fixed amount transferred to "9-Stamps—Superintendence" on account of establishment charges (*vide* page 80)	Voted .		—16,000		—16,000
Fixed amount transferred to "27-Administration of Justice, Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 160)	Voted ..		—25,000		—2[illegible],000
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—General Establishment" on account of officers, establishment, allowances, etc. (*vide* page 164) ..	*Charged* ..		*—1,36,000*		*—1,36,000*
	Voted ..		—4,70,200		—4,70,200
Fixed amount transferred to "27-Administration of Justice, Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 164)	Voted ..		—32,000		—32,000
Amount transferred to XVII and 18, Irrigation on account of collection charges of irrigation revenue (pages 29 and 97)	Voted ..		—56,000		—54,000
Total, Establishment charges payable or recoverable from other Governments, Departments, etc. ..	*Charged* ..	*—3,37,000*	*—3,37,000*	*—3,37,000*	*—3,37,000*
	Voted ..	—37,73,700	—38,29,700	—38,29,700	—38,27,700

DETAILED ACCOUNT No. 25-G-U. GENERAL ADMINISTRATION. G-Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
U-DISCRETIONARY GRANTS BY HEADS OF PROVINCES.				
U-(1) Contingencies—				
Discretionary grants of the Governor		25,000		25,000
TOTAL, Discretionary grants by Heads of Provinces .. Voted ..	25,000	25,000	25,000	25,000

DETAILED ACCOUNT No. 25-G-V. GENERAL ADMINISTRATION. G-Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
V-MISCELLANEOUS.				
V-(1) Allowances, Honoraria, etc.—				
Passages to England for candidates of the I.C.S.				
TOTAL, Miscellaneous .. *Charged* ..	*1,120*	....	....	....

DETAILED ACCOUNT No. 25-G-W. GENERAL ADMINISTRATION. G-Miscellaneous.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
W-EXPENDITURE FROM RURAL RECONSTRUCTION GRANTS.			*	*
W-(1) Charges in connection with the Village Uplift (Financed from Provincial Revenues)—				
W-1 (1) Pay of Establishment—				
Commissioner, N. D.		1,320		
Commissioner, C. D.		5,600		
Commissioner, S. D.		3,880		
Programme Directors		3,000		
Total .. Voted ..		13,800		
W-1 (2) Allowances, Honoraria, etc.—				
Commissioner, N. D.		....		
Commissioner, C. D.		2,400		
Commissioner, S. D.		2,300		
Total .. Voted ..		4,700		
W-1 (3) Contingencies—				
Commissioner, N. D.		4,800		
Commissioner, C. D.		2,100		
Commissioner, S. D.		3,500		
Total .. Voted ..		10,400		
W-1 (4) Grant-in-aid—				
Commissioner, N. D.		13,200		
Commissioner, . D.		4,900		
Commissioner, S. D.		5,000		
Total .. Voted ..		23,100		
Total, Provincial Scheme—Voted ..	42,474	52,000	....	....
W-(2) Charges in connection with the economic development and improvement of rural areas (Financed from the Government of India grants)—				
Commissioner, N D.		13,400		
Commissioner, C. D.		61,800		
Commissioner, S. D.		84,800		
Total .. Voted ..	1,26,682	1,60,000	....	....
TOTAL .. Voted ..	1,69,156	2,12,000	*....	*....

*Transferred to the major head "42, Co-operation" (*vide* page 329)

DETAILED ACCOUNT No. 25-H.A X. GENERAL ADMINISTRATION. H.A-Charges in England—Secretary of State for India.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
X-Secretary of State for India.					
X-(a) (1) Leave salaries and deputation pay	*Charged* ..	*2,313*	*800*	*7,600*	*3,000*
X-(a) (2) University subventions	Voted ..	10,804	9,600	9,600	....
Deduct—1/5th portion recoverable from Sind Government ..	..	—2,152	—1,900	—1,900	....
	Net Voted ..	8,652	7,700	7,700	....
X-(a) (3) Other charges	Voted ..	....	....	2,680	10,680
X-(b) Loss or gain by exchange	*Charged* ..	*+15*	....	*+27*	....
	Voted ..	+38	....	+43	....
TOTAL, H.A-Secretary of State for India ..	*Charged* ..	*2,328*	*800*	*7,627*	*3,000*
	Voted ..	8,690	7,700	10,423	10,680

DETAILED ACCOUNT No. 25-H.B-Y. GENERAL ADMINISTRATION. H.B-Charges in England—High Commissioner for India.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Y-High Commissioner for India.					
Y-(a) (1) Leave salaries and deputation pay	*Charged* ..	*1,85,555*	*1,95,000*	*1,68,280*	*36,320*
	Voted ..	3,523	12,000	5,600	....
Y-(a) (2) Sterling overseas pay	*Charged* ..	*44,474*	*42,840*	*45,800*	*53,360*
Y-(a) (3) Stores for India	Voted ..	309	400	480	400
-(a) (4) Allowances for selected candidates for I.C.S. ..	*Charged* ..	*33,333*	*27,960*	*21,840*	*16,440*
Y-(b) Share of the cost of High Commissioner's establishment. ..	Voted ..	97,533	1,05,400	99,200	89,800
Y-(c) Loss or gain by exchange	*Charged* ..	*1,654*	....	*+829*	....
	Voted ..	416	....	+370	....
TOTAL, H.B-High Commissioner for India ..	*Charged* ..	*2,65,016*	*2,65,800*	*2,36,749*	*1,06,120*
	Voted ..	1,01,781	1,17,800	1,05,650	90,200

27-ADMINISTRATION OF JUSTICE.		Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A. HIGH COURT	*Charged* ..	27-A	*13,33,888*	*13,08,000*	*12,85,000*	*13,31,900*
B. LAW OFFICERS	*Charged* ..		*23,840*	*24,000*	*24,000*	*24,000*
	Voted ..	27-B	2,76,143	2,58,800	2,57,000	2,58,300
C. ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE ..	Voted ..	27-C	52,509	53,000	52,000	51,600
D. OFFICIAL ASSIGNEE	*Charged* ..	27-D	*1,15,855*	*1,13,300*	*1,17,000*	*1,09,800*
E. CORONER'S COURT	Voted ..	27-E	12,190	12,300	12,500	12,800
F. PRESIDENCY MAGISTRATES' COURTS	Voted ..	27-F	2,82,367	2,95,300	3,10,500	3,05,700
G. CIVIL AND SESSIONS COURTS	*Charged* ..		*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
	Voted ..	27-G	29,36,175	28,95,700	28,92,000	27,33,300
H. COURTS OF SMALL CAUSES	Voted ..	27-H	3,95,815	3,98,200	4,02,000	3,94,300
I. CRIMINAL COURTS	*Charged* ..		*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
	Voted ..	27-I	7,40,159	7,15,400	7,46,000	7,27,000
J. PLEADERSHIP AND MUKHTEARSHIP EXAMINATION CHARGES	*Charged* ..		*4,305*	*4,200*	*4,000*	*4,300*
K. CHARGES IN ENGLAND	*Charged* ..		*1,36,344*	*1,03,200*	*1,10,960*	*48,280*
	Voted ..	27-K	7,776	20,100	1,600	3,200
L. LOSS OR GAIN BY EXCHANGE	*Charged* ..		*985*	....	*390*	....
	Voted ..		54	....	6	....
For rounding ..	*Charged* ..		....	....	*—350*	*—380*
	Voted ..		....	+200	+394	—200
		TOTAL ..	66,52,555	65,86,000	66,07,000	65,80,000
		Charged ..	*19,49,368*	*19,37,000*	*19,33,000*	*20,94,000*
		Voted ..	47,03,187	46,49,000	46,74,000	44,86,000

ADMINISTRATION OF JUSTICE.
A-High Court.

SUMMARY.

	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
A-1. JUDGES	*5,40,939*	*5,19,000*	*4,97,000*	*5,44,000*
A-2. ORIGINAL SIDE :—				
(a) PROTHONOTARY AND SENIOR MASTER	*2,33,000*	*2,32,300*	*2,28,000*	*2,26,700*
(b) TRANSLATORS	*84,348*	*87,800*	*87,000*	*85,900*
A-3. APPELLATE SIDE :—				
(a) REGISTRAR	*1,79,119*	*1,71,800*	*1,74,000*	*1,80,800*
(b) REPORTER	*14,808*	*14,500*	*14,500*	*13,700*
(c) TRANSLATORS	*44,154*	*42,000*	*45,000*	*44,000*
A-4. COMMISSIONER FOR TAKING ACCOUNTS	*31,266*	*31,000*	*31,000*	*31,600*
A-5. TAXING MASTER	*29,004*	*29,300*	*30,000*	*29,800*
A-6. INSOLVENCY REGISTRAR	*25,104*	*25,100*	*25,000*	*24,400*
A-7. CLERK OF THE CROWN	*13,857*	*14,700*	*15,000*	*14,900*
A-8. SHERIFF	*31,903*	*33,000*	*31,500*	*28,800*
A-9. COURT RECEIVER AND LIQUIDATOR	*1,06,386*	*1,07,500*	*1,07,000*	*1,07,300*
A-10. OFFICIAL ASSIGNEE	....	....	....	....
TOTAL .. *Charged* ..	*13,33,888*	*13,08,000*	*12,85,000*	*13,31,900*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 JUDGES.						
A-1 (1) Pay of Officers—						
Chief Justice and puisne judges (4,000—5,000)	10	*10*		*4,92,000*		*4,92,000*
Temporary judges (4,000)	*1*	*1*		*48,000*		*48,000*
Assistant judges under training				*6,800*		*2,250*
Lump deduction for probable savings and rounding				*—30,500*		*—250*
Total ..			*5,39,059*	*5,16,300*	*4,94,500*	*5,42,000*
A-1 (2) Allowances, Honoraria, etc.—						
Travelling allowance				*2,000*		*1,500*
Compensatory allowance to assistant judges under training ..				*700*		*200*
House rent allowance to assistant judges under training ..				....		*300*
Total ..			*1,880*	*2,700*	*2,500*	*2,000*
Total .. *Charged* ..			*5,40,939*	*5,19,000*	*4,97,000*	*5,44,000*
A-2 ORIGINAL SIDE.						
(a) Prothonotary and Senior Master.						
A-2 (a) (1) Pay of Officers—						
Prothonotary and Senior Master and other officers (275—2,000) ..	10	*10*	*75,323*	*74,800*	*75,000*	*74,500*
A-2 (a) (2) Pay of Establishment—						
Superior establishment (50—400)	63	*63*		*1,07,300*		*1,07,200*
Inferior establishment (23—30)	48	*49*		*14,600*		*14,900*
Temporary establishment				*4,400*		....
Tour of inspection				....		....
Total ..			*1,29,381*	*1,26,300*	*1,22,000*	*1,22,100*
A-2 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				*700*		*800*
House-rent and other allowances				....		....
Total ..			*866*	*700*	*1,000*	*800*
Carried over ..			*2,05,570*	*2,01,800*	*1,98,000*	*1,97,400*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-2-ORIGINAL SIDE—contd.			Rs.	Rs.	Rs.	Rs.
(a) Prothonotary and Senior Master—contd.						
Brought forward ..			2,05,570	2,01,800	1,98,000	1,97,400
A-2 (a) (4) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies				1,200		1,450
Purchase of books and publications				1,000		1,100
Purchase and repairs of furniture				500		550
Binding and die-stamping charges				500		....
Stitching charges for peons' uniforms				290		190
Telephone charges				210		210
Non-contract contingencies—						
Rents, rates and taxes				2,200		2,200
Service postage and telegrams				82		70
Audit fees				800		800
Section work charges				800		800
Lighting charges				7,850		6,838
Water charges				1,500		1,600
Subscription for daily cause list				368		368
Tiffin charges for the delegates to the Parsi Chief Matrimonial Court.				300		170
Pay of inferior servants				900		954
Total ..			15,461	18,500	18,600	17,300
A-2 (a) (5) Establishment charges payable to other Government etc.—						
Cost of Accountant General's establishment doing work for the High Court			11,969	12,000	11,400	12,000
TOTAL .. *Charged* ..			2,33,000	2,32,300	2,28,000	2,26,700
(b) Translators.						
A-2 (b) (1) Pay of Establishment—						
Superior establishment (50—650)	37	37		85,646		86,240
Inferior establishment (23—27)	6	6		1,754		1,716
Lump deduction for probable savings				....		—2,456
Total ..			84,056	87,400	86,600	85,500
A-2 (b) (2) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				100		100
House-rent and other allowances				....		....
Total ..			43	100	100	100
A-2 (b) (3) Contingencies—						
Contract contingencies—						
Stationery and other petty supplies				95		95
Purchase of books and publications				40		40
Purchase and repairs of furniture				90		90
Other charges				20		20
Non-contract contingencies—						
Service postage and telegrams				55		55
Total ..			249	300	300	300
TOTAL .. *Charged* ..			84,348	87,800	87,000	85,900

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	1939-40.	1940-41.	Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE.						
(a) Registrar.						
A-3 (a) (1) Pay of Officers—						
Registrar (1,500—2,000)+S. P.	1	*1*		*20,200*		*17,900*
Deputy and Assistant Registrars (550—800)	2	*2*		*17,600*		*17,800*
Leave salary			*2,693*	....		*2,200*
Total ..			*35,086*	*37,800*	*38,000*	*37,900*
A-3 (a) (2) Pay of Establishment—						
Superior establishment (30—400)	57	*57*		*1,13,635*		*1,09,602*
Inferior establishment (23—33)	41	*41*		*12,716*		*12,576*
Temporary establishment				*200*		*7,400*
Leave salary				....		*1,422*
Probable Saving				*—2,851*		....
Total ..			*1,29,492*	*1,23,700*	*1,24,000*	*1,31,000*
A-3 (a) (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)			....	*1,200*		*1,700*
Travelling allowance (ordinary)			*964*	....		....
House-rent and other allowances			*433*	....		*1,100*
Cost of passages etc.			*1,779*	....		....
Total ..			*3,176*	*1,200*	*3,000*	*2,800*
A-3 (a) (4) Contingencies—						
Contract contingencies—						
Telephone charges				*510*		*510*
Purchase and repairs of furniture				*500*		*500*
Stationery and other petty supplies				*1,590*		*1,590*
Purchase of books and publications				*1,900*		*1,900*
Non-contract contingencies—						
Service postage and telegrams				*2,500*		*2,500*
Audit fees				*900*		*900*
Law text books				*1,200*		*1,200*
Total ..			*11,365*	*9,100*	*9,000*	*9,100*
TOTAL .. *Charged* ..			*1,79,119*	*1,71,800*	*1,74,000*	*1,80,800*
(b) Reporter.						
A-3 (b) (1) Pay of Officers—						
Reporter (1,000)	*1*	*1*	*12,000*	*12,000*	*12,000*	*12,000*
A-3 (b) (2) Pay of Establishment—						
Superior establishment (100—200)	*1*	*1*	*2,625*	*2,400*	*2,400*	*1,500*
A-3 (b) (3) Contingencies—						
Contract contingencies (Stationery and other Petty Supplies) ..			*183*	*100*	*100*	*200*
TOTAL .. *Charged* ..			*14,808*	*14,500*	*14,500*	*13,700*

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DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-3 APPELLATE SIDE—contd.						
(c) Translators.						
A-3 (c) (1) Pay of Establishment—						
Superior establishment (50—300)	19	19		44,651		46,235
Inferior establishment (23)	1	1		275		276
Lump deduction for probable savings				—2,926		—2,511
Total ..			44,146	42,000	45,000	44,000
A-3 (c) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			8	....	....	....
TOTAL .. *Charged* ..			44,154	42,000	45,000	44,000
A-4 COMMISSIONER FOR TAKING ACCOUNTS.						
A-4 (1) Pay of Officers—						
Master and Registrar in Equity (1,600)	1	1	19,200	19,200	19,000	19,200
A-4 (2) Pay of Establishment—						
Superior establishment (50—300)	6	6		10,774		10,933
Inferior establishment (23—27)	3	3		885		840
Lump deduction for probable savings				—659		—173
Total ..			11,449	11,000	11,000	11,600
A-4 (3) Allowances, Honoraria, etc.—						
Travelling Allowance (fixed)				100		100
....						
Total ..			63	100	....	100
A-4 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				340		340
Non-contract contingencies—						
Service postage and telegrams				10		10
Audit fees				350		350
Total ..			554	700	1,000	700
TOTAL .. *Charged* ..			31,266	31,000	31,000	31,600
A-5 TAXING MASTER.						
A-5 (1) Pay of Officers—						
Taxing Master (750—25—875)	1	1		10,500		10,500
Assistant Taxing Master (600—15—675)	1	1		7,600		7,800
Total ..			17,946	18,100	18,000	18,300
A-5 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7		10,243		10,541
Inferior establishment (23)	2	2		550		552
Probable savings				—93		—93
Total ..			10,756	10,700	11,000	11,000
A-5 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				100		100
Total ..			37	100	....	100
A-5 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				85		85
Non-contract contingencies—						
Service postage and telegrams				10		10
Audit fees				305		305
Total ..			265	400	1,000	400
TOTAL .. *Charged*						

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-6 INSOLVENCY REGISTRAR.			Rs.	Rs.	Rs.	Rs.
A-6 (1) Pay of Officers—						
Insolvency Registrar (725—25—850)	1	1	*10,200*	*10,200*	*10,000*	*10,200*
A-6 (2) Pay of Establishment—						
Superior establishment (60—250)	8	8		*11,607*		*10,947*
Inferior establishment (23—27)	4	4		*1,216*		*1,164*
Lump deduction for probable savings				*—23*		*—111*
Total ..			*13,787*	*12,800*	*12,000*	*12,000*
A-6 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				....	....	....
Travelling allowance (fixed)				....	....	*100*
Total ..			*66*	....		*100*
A-6 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				*45*		*45*
Non-contract contingencies—						
Service postage and telegrams				*6*		*10*
Audit fees				*2,000*		*2,000*
Section work charges				*49*		*45*
Total ..			*1,051*	*2,100*	*3,000*	*2,100*
TOTAL .. *Charged* ..			*25,104*	*25,100*	*25,000*	*24,400*
A-7 CLERK OF THE CROWN.						
A-7 (1) Pay of Officers—						
Clerk of the Crown (500)	1	1	*6,000*	*6,000*	*6,000*	*6,000*
A-7 (2) Pay of Establishment—						
Superior establishment (75—300)	3	3		*5,535*		*6,050*
Inferior establishment (23—24)	2	2		*562*		*564*
Leave Salary				*103*		....
Lump deduction for probable savings and rounding				....		*—14*
Total ..			*6,034*	*6,200*	*6,000*	*6,600*
A-7 (3) Allowances, Honoraria, etc.—						
House rent and other allowance			....	....	....	....
Travelling allowance (fixed)			....	....	....	*100*
Total ..			....	....	....	*100*
A-7 (4) Contingencies—						
Contract contingencies (stationery and other petty supplies) ..				*75*		*60*
Non-contract contingencies—						
Service postage and telegrams				*50*		*40*
Section work charges				*275*		*200*
Other supplies and services—						
Diet and road money to witnesses				*2,100*		*1,900*
Total ..			*1,823*	*2,500*	*3,000*	*2,200*
TOTAL .. *Charged* ..			*13,857*	*14,700*	*15,000*	*14,900*

DETAILED ACCOUNT No. 27-A. ADMINISTRATION OF JUSTICE. A-High Court—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-8 SHERIFF.						
A-8 (1) Pay of Establishment—						
Superior establishment (50—750)	10	10		*24,038*		*19,395*
Inferior establishment (23—27)	10	10		*2,920*		*2,940*
Leave Salary				*142*		*965*
Total ..			*26,760*	*27,100*	*26,200*	*23,300*
A-8 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				....		....
Travelling allowance (fixed)				*300*		*300*
Total ..			*295*	*300*	*300*	*300*
A-8 (3) Contingencies—						
Contract contingencies—						
Telephone charges				*220*		*220*
Advertisement charges				*900*		*800*
Conveyance charges for serving summons				*225*		*225*
Other charges				*255*		*255*
Non-contract contingencies (service postage and telegrams) ..				*30*		*20*
Other supplies and services (Sessions charges)				*3,970*		*3,680*
Total ..			*4,848*	*5,600*	*5,000*	*5,200*
TOTAL .. *Charged* ..			*31,903*	*33,000*	*31,500*	*28,800*

DETAILED ACCOUNT No. 27-A. **ADMINISTRATION OF JUSTICE.** **A-High Court**—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-9 COURT RECEIVER AND LIQUIDATOR.						
A-9 (1) Pay of Officers—						
Court Receiver and Liquidator (1700—2000)	*1*	*1*		*20,900*		*21,550*
Other officers (250—875)	*3*	*3*		*18,600*		*19,250*
Total ..			*38,763*	*39,500*	*39,500*	*40,800*
A-9 (2) Pay of Establishment—						
Superior establishment (50—375)	*34*	*34*		*50,685*		*52,405*
Inferior establishment (23—29)	*9*	*9*		*2,596*		*2,604*
Lump deduction for probable savings				*— 1,181*		*—2,009*
Total ..			*51,692*	*52,100*	*52,500*	*53,000*
A-9 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*200*		*200*
Total ..			*234*	*200*	*100*	*200*
A-9 (4) Contingencies—						
Contract contingencies—						
Lighting charges				*500*		*500*
Petty expenses				*460*		*460*
Purchase and repairs of furniture				*340*		*340*
Non-contract contingencies—						
Rents				*14,400*		*12,000*
Total ..			*15,697*	*15,700*	*14,900*	*13,300*
TOTAL .. *Charged* ..			*1,06,386*	*1,07,500*	*1,07,000*	*1,07,300*
A-10 OFFICIAL ASSIGNEE.						
A-10 (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)						
Other officers (250—875)						
Total ..						
A-10 (2) Pay of Establishment—						
Superior establishment (50—375)						
Inferior establishment (20—26)						
Lump deduction for probable savings						
Total ..						
A-10 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances						
A-10 (4) Contingencies—						
Contract contingencies						
Non-contract contingencies						
Total ..						
TOTAL .. *Charged* ..			(*a*)		....	

(*a*) Shown under the minor head "D-Official Assignee".

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DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
B-1 Presidency Law Officers	*Charged*			*23,840*	*24,000*	*24,000*	*24,000*
	Voted			57,125	50,100	48,000	50,200
B-2 High Court Pleader	Voted			51,591	52,900	48,000	49,800
B-3 Mofussil Establishment	Voted			1,67,427	1,55,800	1,61,000	1,58,300
	TOTAL			2,99,983	2,82,800	2,81,000	2,82,300
	Charged			*23,840*	*24,000*	*24,000*	*24,000*
	Voted			2,76,143	2,58,800	2,57,000	2,58,300
DETAILS.							
B-1 PRESIDENCY LAW OFFICERS.							
B 1 (1) Pay of Officers—							
Advocate General (1,600)	*Charged*	1	1		*19,200*		*19,200*
Government Solicitors (500)	Voted				6,000		6,000
Public Prosecutor, Bombay (500)		1	1		6,000		6,000
Total	*Charged*			*19,040*	*19,200*	*19,000*	*19,200*
	Voted			27,000	12,000	12,000	12,000
B-1 (2) Allowances, Honoraria, etc.—							
Allowance to Advocate General for establishment and other charges	*Charged*				*4,800*		*4,800*
Allowance to Government Solicitor for establishment and other charges	Voted				....		....
Allowances to Public Prosecutor, Bombay	Voted				6,000		6,000
Fees under the Wakf Act	Voted				....		....
Total	*Charged*			*4,800*	*4,800*	*5,000*	*4,800*
	Voted			9,000	6,000	6,000	6,000
B-1 (3) Contingencies—							
Contract contingencies (Stationery and other petty supplies)					100		(a) 100
Non-contract contingencies (Service postage)					....		100
Other supplies and services (Law charges)					32,000		32,000
Total	Voted			21,125	32,100	30,000	32,200
	TOTAL			80,965	74,100	72,000	74,200
	Charged			*23,840*	*24,000*	*24,000*	*24,000*
	Voted			57,125	50,100	48,000	50,200

(a) Advocate General .. .. Rs. 100

DETAILED ACCOUNT No. 27-B. ADMINISTRATION OF JUSTICE. B-Law Officers—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
B-2 HIGH COURT PLEADER (a)			Rs.	Rs.	Rs.	Rs.
B-2 (1) Pay of Officers—						
Government Pleader (500)	1	1	5,882	6,000	5,400	5,400
B-2 (2) Pay of Establishment—						
Superior establishment (50—200)	7	7		9,471		8,124
Inferior establishment (23—25)	3	3		829		852
Leave salary				....		324
Total ..			10,435	10,300	9,100	9,300
B-2 (3) Allowances, Honoraria, etc.—						
Fees in Government civil and criminal cases				28,500		26,700
Total ..			26,655	28,500	25,500	26,700
B-2 (4) Contingencies—						
Contract contingencies (Stationery and other petty supplies) ..				160		150
Non-contract contingencies (service postage and telegrams) ..				250		200
Other supplies and services				7,690		(b) 7,050
Law charges				....		1,000
Total ..			8,619	8,100	8,000	8,400
TOTAL .. Voted ..			51,591	52,900	48,000	49,800
B-3 MOFUSSIL ESTABLISHMENT. (c)						
B-3 (1) Pay of Officers—						
Government Pleaders (100—200)	19	19	25,984	26,200	26,200	26,200
B-3 (2) Pay of Establishment— (d)						
Superior establishment (25—80)	29	29		21,101		18,852
Inferior establishment (10—18)	2	2		120		336
Leave salary				....		1,212
Probable savings				—221		....
Total ..			21,139	21,000	19,000	20,400
B-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			268	100		100
House-rent and other allowances			302	200		200
Fees in Government civil and criminal cases			1,06,541	98,300		1,03,400
Total ..			1,07,111	98,600	1,13,800	1,03,700
B-3 (4) Contingencies—						
Other supplies and services (Law charges)			18,793	22,000	20,000	20,000
B-3 (5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—5,600	—12,000	—18,000	—12,000
TOTAL .. Voted ..			1,67,427	1,55,800	1,61,000	1,58,300

(a) Expenditure controlled by the Remembrancer of Legal Affairs.
(b) Includes the following provisions :—

	Rs.
Fees to pleaders in murder cases—	
(1) Clerk of the Crown	3,500
(2) Registrar, Appellate Side	2,500
(3) Government Pleader	1,000
Allowance to special interpreter—	
(4) Clerk of the Crown	50
	7,050

(c) Expenditure except the provision under "Pay of Establishment" is controlled by the Remembrancer of Legal Affairs.
(d) The expenditure is controlled by the Home Department.

DETAILED ACCOUNT No. 27C. ADMINISTRATION OF JUSTICE. C-Administrator General and Official Trustee.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers						
Administrator General and Official Trustee (1,750—2,250) ..	1	1	24,000	25,200	25,200	26,400
C-(2) Pay of Establishment—						
Superior establishment (50—350)	9	9		16,108		15,829
Inferior establishment (23—29)	7	7		2,128		2,100
Leave salary				....		671
Probable savings				—636		....
Total ..			18,783	17,600	19,000	18,600
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				200		200
House-rent and other allowances				....		....
Total ..			61	200	200	200
C-(4) Contingencies—						
Contract contingencies—						
Telephone charges				270		270
Purchase and repairs of furniture				200		200
Purchase of books, etc.				100		100
Other petty supplies				80		80
Non-contract contingencies—						
Rents				9,000		5,400
Service postage and telegrams				350		350
Total ..			9,665	10,000	7,600	6,400
TOTAL .. Voted ..			52,509	53,000	52,000	51,600
DETAILED ACCOUNT No. 27-D ADMINISTRATION OF JUSTICE D-Official Assignee						
D (1) Pay of Officers—						
Official Assignee (2,000—50—2,250)	1	1		*25,950*		*26,500*
Other officers (250—875)	3	3		*21,195*		*16,200*
Probable Savings				*—1,345*		....
Total ..			*47,451*	*45,800*	*47,500*	*42,700*
D (2) Pay of Establishment—						
Superior establishment (50—375)	33	33		*59,012*		*53,100*
Inferior establishment (23—29)	17	17		*4,868*		*4,874*
Leave salary				....		*2,826*
Lump deduction for probable savings				*—2,680*		....
Total ..			*62,256*	*61,200*	*63,500*	*60,800*
Carried over ..			*1,09,707*	*1,07,000*	*1,11,000*	*1,03,500*

DETAILED ACCOUNT No. 27D. ADMINISTRATION OF JUSTICE. D-Official Assignee.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
D-OFFICIAL ASSIGNEE—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			*1,09,707*	*1,07,000*	*1,11,000*	*1,03,500*
D (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				*500*		*500*
Total ..			*510*	*500*	*400*	*500*
D (4) Contingencies—						
Contract Contingencies—						
Telephone charges				*210*		*210*
Stationery and other petty supplies				*390*		*400*
Purchase of books and publications				*100*		*90*
Non-contract Contingencies—						
Rents				*420*		*420*
Service postage and telegrams				*1,280*		*1,280*
Audit fees				*2,800*		*2,800*
Section work charges				*600*		*600*
Total ..			*5,638*	*5,800*	*5,600*	*5,800*
TOTAL .. *Charged* ..			*1,15,855*	*1,13,300*	*1,17,000*	*1,09,800*

DETAILED ACCOUNT No. 27E ADMINISTRATION OF JUSTICE. E-Coroner's Court.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
E-(1) Pay of Officers—						
Coroner (500)	1	1	6,000	6,000	6,000	6,000
E-(2) Pay of Establishment—						
Special pay to Sub-Assistant Surgeon				360		360
Inferior establishment (23—28)	5	6		1,416		1,776
Leave salary				24		64
Total ..			1,900	1,800	2,000	2,200
E-(3) Allowances, Honoraria, etc.— Travelling allowance (fixed)			960	1,000	1,000	1,000
E-(4) Contingencies—						
Contract Contingencies—						
Telephone charges				390		390
Conveyance hire to jurors				335		335
Allowance for post-mortem work				180		180
Petty supplies				60		60
Non-contract Contingencies—						
Service postage and telegrams				35		35
Total ..			963	1,000	1,000	(*b*) 1,000
E-(5) Establishment charges payable to other Governments, etc.—						
Add—(1) Amount transferred from "29, Police" on account of 2/5 pay of the Police Surgeon, Bombay (Page 188)				1,920		2,036
(2) Compensatory allowance to do.				196		180
(3) Conveyance allowance to do.				384		384
Total ..			2,367	2,500	2,500	2,600
TOTAL .. Voted ..			12,190	12,300	12,500	12,800

		Rs.
(*b*) Coroner .. } Contract contingencies ..		725
Police Surgeon .. }		240
		965
Coroner's Non-contract contingencies		35
		1,000

DETAILED ACCOUNT No. 27-E. ADMINISTRATION OF JUSTICE. F-Presidency Magistrates' Courts.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-(1) Pay of Officers—						
Chief Presidency Magistrate and other officers (500—2,000) ..	11	11		1,46,052		1,31,500
Leave salary				....		7,500
Lump deduction				—7,852		....
Total ..			1,33,925	1,38,200	1,44,000	1,39,000
F-(2) Pay of Establishment—						
Superior establishment (50—310)	47	51		96,858		1,03,423
Inferior establishment (23—30)	42	46		12,258		13,488
Temporary establishment				21,552		15,489
Leave salary				332		
Total ..			1,25,649	1,31,000	1,31,500	1,32,400
F-(3) Allowances, Honoraria, etc.—						
Conveyance allowance				7,200		3,300
House-rent and other allowances				....		3,600
Total ..			2,636	7,200	7,000	6,900
F-(4) Contingencies—						
Contract contingencies—						
Telephone charges				2,410		2,410
Lighting charges				4,400		3,770
Water charges				150		150
Purchase of books and publications				500		500
Other charges				640		640
Purchase and repair of furniture				1,400		1,400
Garden expenses				200		200
Conveyance charges				500		500
Stationery and other petty supplies				300		350
Non-contract contingencies—						
Rent				10,220		10,220
Service postage and telegrams				400		350
Water charges				2,200		2,250
Telephone charges				180		540
Pay of inferior servants				2,400		2,520
Other supplies and services (Diet and road money to witnesses) ..				1,300		1,600
Total ..			28,851	27,200	28,000	27,400
F-(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution from the Bombay Municipality and from the society for the prevention of cruelty to animals			—8,694	—8,300	....	....
TOTAL .. Voted ..			2,82,367	2,95,300	3,10,500	3,05,700

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
G-1 District and Sessions Judges	*Charged*			*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
	Voted			8,96,927	8,43,600	8,60,000	6,80,600
G-2 Subordinate Judges	Voted			16,32,042	16,42,200	16,37,000	16,43,900
G-3 Process-serving Establishment	Voted			4,07,206	4,09,900	3,95,000	4,08,800
TOTAL				31,34,325	31,44,000	31,48,000	31,73,400
	Charged			*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
	Voted			29,36,175	28,95,700	28,92,000	27,33,300
DETAILS.							
G-1 DISTRICT AND SESSIONS JUDGES.							
G-1 (1) Pay of Officers—							
Civil and Sessions judges and other officers (*650—3,000*)	*Charged*	*12*	*20*		*2,38,550*		*4,16,700*
(750—2,250)	Voted	15	7		2,49,532		82,400
Assistant Judges under training	*Charged*				*21,100*		*15,400*
Lump deduction for probable savings	*Charged*				*—23,650*		....
	Voted				—532		....
Total	*Charged*			*1,88,586*	*2,36,000*	*2,48,000*	*4,32,100*
	Voted			2,94,401	2,49,000	2,62,000	82,400
G-1 (2) Pay of Establishment—							
Superior establishment (20—200)		339	338		3,54,028		3,31,614
Inferior establishment (13—22)		197	197		38,556		38,485
Temporary establishment					16,700		18,500
Lump deduction for probable savings					—4,584		18,701
Total	Voted			4,08,458	4,04,700	4,08,000	4,07,300
G-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*				*6,000*		*7,500*
	Voted				16,100		18,000
House-rent and other allowances	*Charged*				....		*500*
	Voted				4,200		5,000
Fees to Government examiner of questioned documents	Voted				500		500
Charges for giving evidence in explosive cases	Voted				200		400
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*				*6,300*		....
Total	*Charged*			*9,564*	*12,300*	*8,000*	*8,000*
	Voted			24,973	21,000	21,000	23,900
G-1 (4) Contingencies—							
Contract contingencies—							
Telephone charges					1,993		1,498
Lighting charges					4,705		4,852
Purchase of books and publications					11,265		11,216
Purchase and repairs of furniture					8,425		8,271
Stitching charges for peons' uniforms					300		941
Carriage of records and muddemal					3,940		2,829
Stationery and other petty supplies					9,198		6,197
Other charges					2,174		4,365
Non-contract contingencies—							
Rents, rates and taxes					29,400		29,844
Service postage and telegrams					51,000		51,500
Pay of inferior servants					2,500		2,487
Other supplies and services (Diet and road money to witnesses)					44,000		43,000
Total	Voted			1,69,095	1,68,900	1,69,000	1,67,000
TOTAL				10,95,077	10,91,900	11,16,000	11,20,700
	Charged			*1,98,150*	*2,48,300*	*2,56,000*	*4,40,100*
	Voted			8,96,927	8,43,600	8,60,000	6,80,600

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-2 SUBORDINATE JUDGES.						
G-2 (1) Pay of Officers—						
Sub-Judges (250—850)	134	135		6,75,219		7,01,370
Probable savings				—5,219		—21,370
Total ..			6,56,992	6,70,000	6,70,000	6,80,000
G-2 (2) Pay of Establishment—						
Superior establishment (25—140)	992	992		8,44,099		8,09,116
Inferior establishment (10—20)	412	412		72,192		71,832
Temporary establishment			34,630	34,900		34,800
Leave salary				....		19,052
Lump deduction for probable savings				—6,291		....
Total ..			9,47,623	9,44,900	9,35,000	9,34,800
G-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				23,100		23,700
House-rent and other allowances				4,200		5,400
Total ..			27,427	27,300	32,000	29,100
TOTAL .. Voted ..			16,32,042	16,42,200	16,37,000	16,43,900

DETAILED ACCOUNT No. 27-G. ADMINISTRATION OF JUSTICE. G-Civil and Sessions Courts—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
G-3 PROCESS-SERVING ESTABLISHMENT.						
G-3 (1) Pay of Establishment—						
DISTRICT COURTS.						
Superior establishment (20—50)	20	21		7,800		7,733
Leave salary				100		67
Total ..			8,101	7,900	13,000	7,800
SUBORDINATE COURTS.						
Superior establishment (20 to 50)	1,057	1,057		3,68,825		3,61,594
Leave salary				2,175		8,406
Lump deduction for probable savings				....		....
Total ..			3,68,072	3,71,000	3,50,000	3,70,000
G-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				4,500		4,500
House-rent and other allowances				1,500		1,500
Total ..			6,033	6,000	7,000	6,000
G-3 (3) Establishment Charges payable to or recoverable from other Governments, Departments and private bodies—						
Add—Fixed amount transferred from "25-General Administration" (page 143)			25,000	25,000	25,000	25,000
TOTAL .. Voted ..			4,07,206	4,09,900	3,95,000	4,08,800

DETAILED ACCOUNT No. 27-H. ADMINISTRATION OF JUSTICE. H-Courts of Small Causes.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
H-1 Presidency courts			3,17,130	3,18,100	3,21,000	3,15,700
H-2 Mofussil courts			78,685	80,100	81,000	78,600
TOTAL .. Voted ..			3,95,815	3,98,200	4,02,000	3,94,300
DETAILS.						
H-1 PRESIDENCY COURTS.						
H-1 (1) Pay of Officers—						
Chief Judge and other judges (1,000—2,000)	6	6		1,01,500		1,02,419
Other officers (500—650)	1	(a) 2		6,800		7,381
Total ..			1,08,519	1,08,300	1,10,000	1,09,800
H-1 (2) Pay of Establishment—						
Superior establishment (50—400)				1,88,552		1,83,222
Inferior establishment (23—28)	148	148		11,348		11,328
Temporary establishment	40	40		4,100		....
Leave salary				....		1,250
Lump deduction for probable savings				—4,400		....
Total ..			1,98,443	1,99,600	2,01,500	1,95,800
H-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				600		700
House-rent and other allowances				....		....
Total ..			509	600	500	700
H-1 (4) Contingencies—						
Contract contingencies—						
Telephone charges				220		220
Lighting charges				2,700		2,600
Water charges				750		750
Purchase of books and publications				500		450
Stationery and other petty supplies				620		620
Other charges				230		100
Non-contract contingencies—						
Rents, rates and taxes				1,880		1,880
Service postage and telegrams				1,200		1,200
Pay of inferior servants				1,500		1,580
Total ..			9,659	9,600	9,000	9,400
TOTAL .. Voted ..			3,17,130	3,18,100	3,21,000	3,15,700
H-2 MOFUSSIL COURTS.						
H-2 (1) Pay of Officers—						
Judges (1,200)	2	2	28,830	28,800	32,000	28,800
H-2 (2) Pay of Establishment—						
Superior establishment (20—200)	59	57		44,281		41,712
Inferior establishment (17—20)	12	12		2,616		2,592
Temporary establishment				840		....
Leave salary				....		1,696
Lump deduction for probable savings				—437		....
Total ..			46,438	47,300	45,000	46,000
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				200		100
Total ..			41	200	200	100
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges				300		250
Water charges				200		250
Purchase of books				150		211
Purchase and repair of furniture				120		163
Other charges				380		276
Non-contract contingencies—						
Service postage and telegrams				2,650		2,550
Total ..			3,376	3,800	3,800	3,700

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
I-1 General establishment .. .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..			7,01,999	6,75,700	7,06,000	6,87,600
I-2 Judicial establishment .. .. Voted ..			38,160	39,700	40,000	39,400
TOTAL .. *Charged* ..			*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..			7,40,159	7,15,400	7,46,000	7,27,000
DETAILS.						
I-1 GENERAL ESTABLISHMENT.						
I-1 (1) Pay of Officers—						
Resident and City Magistrates—						
Northern Division (200—850)	11	13		54,545		55,409
Central Division (200—650)	4	4		18,595		19,705
Southern Division (370—400)	1	1		4,800		3,705
Leave salary				660		1,581
Total ..			77,267	78,600	77,000	80,400
I-1 (2) Pay of Establishment—						
Temporary establishment—						
Northern Division				2,000		1,184
Central Division				1,080		876
Southern Division				820		840
Total ..			2,920	3,900	5,000	2,900
Carried over ..			80,187	82,500	82,000	83,300

DETAILED ACCOUNT No. 27-I. 27-ADMINISTRATION OF JUSTICE. I-Criminal Courts—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—contd.				
Brought forward ..	80,187	82,500	82,000	83,300
I-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)—				
Central Division ..		1,980		2,100
Travelling allowance (ordinary)—				
Northern Division ..		750		800
Central Division ..		300		250
Southern Division ..		400		650
House-rent and other allowances—				
Northern Division ..		805		1,200
Fees for serving summons in criminal cases—				
Northern Division ..		2,265		2,000
Central Division ..		6,200		7,100
Southern Division ..		2,200		2,400
Total ..	17,663	14,900	19,000	16,500
I-1 (4) Contingencies—				
Contract contingencies—				
Northern Division ..		1,550		(a) 1,650
Central Division ..		1,200		(b) 1,475
Southern Division ..		420		(c) 450
Non-contract contingencies—				
Northern Division ..		5,572		(d) 3,901
Central Division ..		2,317		(e) 2,644
Southern Division ..		576		(f) 480
Other supplies and services—				
(Diet. and road money to witnesses)—				
Northern Division ..		23,465		27,600
Central Division ..		53,000		54,200
Southern Division ..		23,500		25,200
Total ..	1,37,796	1,11,600	1,38,000	1,17,600
Carried over ..	2,35,646	2,09,000	2,39,000	2,17,400

Details	(a)	(b)	(c)
	Rs.	Rs.	Rs.
Stationery and other petty supplies ..	710	340	140
Purchase of books ..	240	495	90
Purchase of furniture ..	375	255	..
Carriage of records ..	135	325	220
Lighting charges ..	190	60	..
	1,650	1,475	450

Details	(d)	(e)	(f)
	Rs.	Rs.	Rs.
Rent, rates and taxes ..	3,516	930	420
Service postage and telegrams ..	100	1,020	60
Office expenses miscellaneous ..	150	550	....
Pay of inferior servants ..	136	....	....
Fixed contingency ..	....	144	....
	3,902	2,644	480
Rounding ..	—1		
	3,901		

DETAILED ACCOUNT No. 27-I. ADMINISTRATION OF JUSTICE. I-Criminal Courts—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
I-GENERAL ESTABLISHMENT—contd.				
Brought forward	2,35,646	2,09,000	2,39,000	2,17,400
I-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, and private bodies—				
Deduct—Cost recoverable from the Ahmedabad municipality on account of the stipendiary magistrate	—3,847	—3,500	—3,000	....
Add—Fixed amount transferred from "25-General Administration" (page 143) .. Charged ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	4,70,200	4,70,200	4,70,000	4,70,200
Total .. Charged ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	4,66,353	4,66,700	4,67,000	4,70,200
TOTAL .. Charged ..	*1,36,000*	*1,36,000*	*1,36,000*	*1,36,000*
Voted ..	7,01,999	6,75,700	7,06,000	6,87,600
I-2 JUDICIAL ESTABLISHMENT.				
I-2 (1) Contingencies—				
Contract contingencies—				
Northern Division ..		565		(a) 570
Central Division ..		450		(b) 368
Non-contract contingencies—				
Northern Division ..		1,035		(c) 1,020
Central Division ..		1,109		(d) 1,469
Other supplies and services—				
Northern Division ..		1,600		1,750
Central Division ..		1,941		2,223
Total ..	5,824	6,700	7,000	7,400
I-2 (2) Establishment charges payable to other Governments, Departments, and private bodies—				
Add—Fixed amount transferred from "25-General Administration—General establishment" (page 143) ..	32,000	32,000	32,000	32,000
Add—Share payable to certain local bodies on account of establishment of honorary and bench magistrates ..	336	1,000	1,000	....
Total ..	32,336	33,000	33,000	32,000
TOTAL .. Voted ..	38,160	39,700	40,000	39,400

Details.	(a) Rs.	(b) Rs.
Telephone charges ..	190	....
Lighting charges ..	160	100
Carriage of muddemal ..	50	80
Other charges ..	170	188
	570	368

Details.	(c) Rs.	(d) Rs.
Rent, rates and taxes ..	900	511
Service postage and telegrams ..	120	500
Pay of inferior servants ..	....	108
Other charges ..	....	350
	1,020	1,469

DETAILED ACCOUNT No. 27-K. ADMINISTRATION OF JUSTICE. K-Charges in England.			Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Leave salaries and deputation pay	—High Commissioner for India ..	*Charged* ..	*1,26,103*	*87,440*		*27,760*
	—High Commissioner for India ..	Voted ..	5,097	16,880		....
Sterling overseas pay—	Do. do. ..	*Charged* ..	*10,241*	*15,200*		*20,000*
Other Charges—	—Secretary of State ..	*Charged* ..	....	*520*		*520*
		Voted ..	2,679	3,200		3,200
	Rounding ..	*Charged* ..		*+40*		....
		Voted ..		+20		....
		Total ..	1,44,120	1,23,300	1,13,000	51,480
	TOTAL ..	*Charged* ..	*1,36,344*	*1,03,200*	*1,11,000*	*48,280*
		Voted ..	7,776	20,100	2,000	3,200

28-JAILS AND CONVICT SETTLEMENTS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A.-JAILS	*Charged*		*72,479*	*83,100*	*78,000*	*69,100*
	VOTED	28-A	13,48,314	13,20,800	14,02,000	13,84,000
B.-JAIL MANUFACTURES	VOTED	28-B	1,62,449	1,80,000	1,80,000	1,73,000
C.-WORKS	VOTED		1,182	....	....	....
D.-CHARGES IN ENGLAND	*Charged*		*39,789*	*22,800*	*16,000*	*4,120*
	VOTED	28-D	8,980	4,400	3,440	5,640
E.-LOSS OR GAIN BY EXCHANGE	*Charged*		*249*	....	*60*	....
	VOTED		68	....	10	....
For rounding	*Charged*			*+100*	*—60*	*—220*
	VOTED			—200	—450	—240
TOTAL			16,33,510	16,11,000	16,79,000	16,36,000
Charged			*1,12,517*	*1,06,000*	*94,000*	*73,000*
VOTED			15,20,993	15,05,000	15,85,000	15,63,000

28-JAILS AND CONVICT SETTLEMENTS.
A-Jails (a).

Summary.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
Superintendence	*Charged*	*28,405*	*31,600*	*33,500*	*29,900*
	VOTED	25,779	28,000	28,000	28,500
Presidency Jails	*Charged*	*1,200*	*1,200*	*1,000*	*1,200*
	VOTED	98,229	98,900	1,04,000	1,00,700
Central Jails	*Charged*	*39,607*	*49,700*	*42,500*	*37,400*
	VOTED	5,05,775	5,09,300	5,46,000	4,99,100
District Jails	VOTED	3,28,392	2,95,600	3,20,000	2,96,300
Lock-ups	VOTED	66,545	62,300	71,000	67,400
Borstal school	*Charged*	*600*	*600*	*1,000*	*600*
	VOTED	64,746	62,100	68,000	71,400
Charges in connection with settlement of criminal tribes (b)	*Charged*	*2,667*	....	....	....
	VOTED	2,51,700	2,59,000	2,59,000	2,70,500
Charges in connection with the Committee to investigate the working of Criminal Tribes	VOTED	1,150	....	....	....
Grants-in-aid, contributions and donations	VOTED	5,998	5,600	6,000	5,700
Lump provision for high prices due to the war	VOTED	....	....	....	45,000
TOTAL ..	Jails	14,20,793	14,03,900	14,80,000	14,53,700
	Charged	*72,479*	*83,100*	*78,000*	*69,100*
	VOTED	13,48,314	13,20,800	14,02,000	13,84,600

(a) Under the control of the Inspector General of Prisons except charges in connection with the Criminal Tribes, *vide* foot-note (b).

(b) Under the control of the Backward Class Officer.

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 SUPERINTENDENCE.						
A-1 (1) Pay of Officers—						
Inspector General (2,300—2,500) .. .. *Charged* ..	*1*	*1*		*30,000*		*28,300*
Personal assistant (300—20—440) .. .. Voted ..	1	1		4,100		4,300
Total .. *Charged* ..			*27,295*	*30,000*	*32,000*	*28,300*
Total .. Voted ..			3,817	4,100	4,000	4,300
A-1 (2) Pay of Establishment—						
Clerks and other superior establishment (25—250)	13	13		17,005		17,340
Servants (17—22)	5	5		1,116		1,110
Temporary establishment				1,500		1,450
Probable savings				—1,121		—1,000
Total .. Voted ..			16,604	18,500	18,500	18,900
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*1,600*		*1,600*
Travelling allowance (ordinary) .. .. Voted ..				500		600
Cost of passages granted under Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				....		....
Total .. *Charged* ..			*1,110*	*1,600*	*1,500*	*1,600*
Total .. Voted ..			545	500	500	600
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,100		2,100
Telephone charges				620		420
Lighting charges				225		110
Commission charges on Railway warrants				1,500		1,700
Other non-contract contingencies				455		370
Total ..			4,813	4,900	5,000	4,700
TOTAL, A-1 Superintendence ..			54,184	59,600	61,500	58,400
Charged ..			*28,405*	*31,600*	*33,500*	*29,900*
Voted ..			25,779	28,000	28,000	28,500

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-2 PRESIDENCY JAILS.							
A-2 (1) Pay of Officers—							
Superintendent (500—750)	Voted ..	1	1		9,200		9,500
Medical Officer's allowance	*Charged* ..				*1,200*		*1,200*
Total ..	*Charged* ..			*1,200*	*1,200*	*1,000*	*1,200*
	Voted ..			8,946	9,200	8,000	9,500
A-2 (2) Pay of Establishment—							
Jailors (100—290)	..	3	3		6,325		6,650
Clerks (25—160)	..	6	6		5,788		6,209
Subedars, jamadars, havildars, naiks, sepoys and peons (30—75)	..	59	59		25,200		25,316
Sub-Assistant Surgeons (50—200)	..	3	3		3,835		5,040
Compounders (30—90)	..	1	1		852		885
Total .. Voted	..			43,426	42,000	45,000	44,100
A-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance—Fixed	..				600		600
Do. —Ordinary	..				450		600
House-rent and other allowances	..				5,650		5,900
Total .. Voted	..			7,871	6,700	7,000	7,100
Carried over ..	*Charged* ..			*1,200*	*1,200*	*1,000*	*1,200*
	Voted ..			60,243	57,900	60,000	60,700

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-2—Presidency Jails—contd.					
Brought over ..	*Charged* ..	*1,200*	*1,200*	*1,000*	*1,200*
	Voted ..	60,243	57,900	60,000	60,700
A-2 (4) Contingencies—					
Dietary charges			19,005		18,805
Hospital charges			2,005		2,005
Clothing and bedding of prisoners			3,310		2,300
Sanitation charges			9,660		9,960
Charges for moving prisoners			3,000		2,840
Miscellaneous services and supplies			2,455		2,560
Contingent charges—					
Service postage and telegrams			550		530
Telephone charges			420		450
Other charges			255		245
Extraordinary charges for live stock and tools and plant			340		305
Total ..	Voted ..	37,986	41,000	44,000	40,000
TOTAL, Presidency Jails ..		99,429	1,00,100	1,05,000	1,01,900
	Charged ..	*1,200*	*1,200*	*1,000*	*1,200*
	Voted ..	98,229	98,900	1,04,000	1,00,700

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate. 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS.							
A-3 (1) Pay of Officers—							
Superintendents (800—1,850)	*Charged* ..	*3*	*3*		*43,700*		*36,100*
	Voted ..	1	1		21,000		16,359
Medical Officer's allowance	*Charged* ..				....		*900*
	Voted ..				100		341
Leave salary	*Charged* ..				*4,900*		....
	Voted ..				4,800		....
Total ..	*Charged* ..			*38,761*	*48,600*	*42,000*	*37,000*
	Voted ..			30,608	25,900	32,000	16,700
A-3 (2) Pay of Establishment—							
Jailors (50—350)	..	14	14		37,230		37,960
Clerks, teachers, wireman and driver (25—200) ..	..	26	26		24,855		25,085
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65)	..	450	450		1,24,852		1,24,776
Temporary establishment	..				1,896		1,900
Sub-Assistant Surgeons (60—200)	..	9	9		14,686		15,214
Compounders (20—75)	..	4	4		2,490		2,605
Probable savings	..				—6,109		—5,640
Lump provision on account of the reorganization of the cadre of Jailors	..	..	..		....		1,700
Total ..	Voted ..			1,97,862	1,99,900	2,03,000	2,03,600
A-3 (3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged* ..				*500*		*400*
	Voted ..				3,300		4,000
Travelling allowance—fixed	Voted ..				....		117
House-rent and other allowances	*Charged* ..				*600*		....
	Voted ..				16,500		16,183
Rewards	Voted ..				....		....
Total ..	*Charged* ..			*846*	*1,100*	*500*	*400*
	Voted ..			17,201	19,800	23,000	20,300
Carried over ..	*Charged* ..			*39,607*	*49,700*	*42,500*	*37,400*
	Voted ..			2,45,671	2,45,600	2,58,000	2,40,600

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-3 CENTRAL JAILS—contd.				
Brought over .. Charged ..	*39,607*	*49,700*	*42,500*	*37,400*
Brought over .. Voted ..	2,45,671	2,45,600	2,58,000	2,40,600
A-3 (4) Contingencies—				
Dietary charges		1,40,000		1,40,000
Hospital charges		6,200		7,100
Clothing and bedding of prisoners		36,050		26,800
Sanitation charges		33,000		33,080
Charges for moving prisoners		13,600		13,700
Miscellaneous services and supplies		23,000		25,100
Contingent charges—				
Rents, Rates and Taxes		240		....
Service postage and telegrams		3,546		3,850
Telephone charges		1,110		850
Petty construction		5,479		6,050
Other charges		625		670
Extraordinary charges of live stock and tools and plant		850		1,300
Introduction of hand-spinning in jails		....		....
Total .. Voted ..	2,60,104	2,63,700	2,88,000	2,58,500
TOTAL .. Central Jails ..	5,45,382	5,59,000	5,88,500	5,36,500
Charged ..	*39,607*	*49,700*	*42,500*	*37,400*
Voted ..	5,05,775	5,09,300	5,46,000	4,99,100

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails— contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS.						
A-4 (1) Pay of Officers—						
Superintendents (500—750)	1	1		8,100		7,200
Allowances to superintendents of district prisons				2,100		2,100
Medical Officer's allowance				900		900
Total .. Voted ..			11,614	11,100	9,000	10,200
A-4 (2) Pay of Establishment—						
Jailors (55—290)	13	13		22,910		20,355
Clerks, teachers and carpenters (30—125)	11	11		9,755		9,715
Subedars, jamadars, havildars, naiks, sepoys and matrons (20—65) ..	177	177		46,821		46,857
Inferior servants (14½—16)	2	2		360		360
Sub-Assistant Surgeons (60—200)	3	3		5,148		5,337
Compounders (20—75)	3	3		2,550		2,625
Temporary establishment				2,600		3,220
Leave salary				1,456		1,431
Total .. Voted ..			99,145	91,600	88,000	89,900
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance—fixed				300		300
Do. —ordinary				1,507		1,785
House rent and other allowances				11,293		11,715
Rewards				....		....
Total .. Voted ..			14,776	13,100	14,000	13,800
Carried over .. Voted ..			1,25,535	1,15,800	1,11,000	1,13,900

DETAILED ACCOUNT No. 28 A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
A-4 DISTRICT JAILS—contd.				
Brought over .. Voted ..	1,25,535	1,15,800	1,11,000	1,13,900
A-4 (4) Contingencies—				
Dietary charges		1,16,930		1,20,445
Hospital charges		2,035		1,997
Clothing and bedding of prisoners		12,744		6,430
Sanitation charges		11,544		11,866
Charges for moving prisoners		17,343		17,788
Miscellaneous services and supplies		12,083		15,055
Contingent charges—				
Rents, rates and taxes		1,405		1,833
Service postage and telegrams		1,650		1,619
Telephone charges		856		830
Petty construction and repairs		2,250		3,190
Other charges		355		582
Extraordinary charges for live stock and tools and plant		605		765
Total .. Voted ..	2,02,857	1,79,800	2,09,000	1,82,400
TOTAL, District Jails .. Voted ..	3,28,392	2,95,600	3,20,000	2,96,300
A-5 LOCK-UPS.				
A-5 (1) Contingencies—				
Dietary charges		56,430		60,010
Clothing and bedding of prisoners		300		302
Sanitation charges		500		595
Charges for moving prisoners		3,900		5,180
Miscellaneous services and supplies		1,170		1,276
Extraordinary charges for live stock and tools and plant		....		15
Other charges		....		22
TOTAL, Lock-ups .. Voted ..	66,545	62,300	71,000	67,400

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-6 BORSTAL SCHOOL, DHARWAR.							
A-6 (1) Pay of Officers—							
Governor (450—750)	Voted ..	1	1		7,800		8,400
Medical Officer's allowance	*Charged* ..				*600*		*600*
Total ..	*Charged* ..			*600*	*600*	*1,000*	*600*
	Voted ..			7,257	7,800	9,000	8,400
A-6 (2) Pay of Establishment—							
Deputy governor (100—200)	..	1	1		1,440		1,500
Clerks, teachers, carpenters, etc. (30—100)	..	20	20		13,983		14,173
Supervisors (21—45)	..	26	26		7,740		7,740
Sub-Assistant surgeon (60—200)	..	1	1		1,195		1,255
Compounder (25—75)	..	1	1		900		900
Leave salary	..				....		1,200
Probable savings	..				—258		—768
Total ..	Voted ..			24,986	25,000	25,000	26,000
A-6 (3) Allowances, Honoraria, etc.—							
Travelling allowance	..				1,300		1,500
House-rent and other allowances	..				1,100		1,000
Total ..	Voted ..			2,436	2,400	2,000	2,500
A-6 (4) Contingencies—							
Dietary charges	..				14,000		15,000
Hospital charges	..				600		650
Clothing and bedding of prisoners	..				2,650		2,050
Sanitation charges	..				2.400		2,350
Charges for moving prisoners	..				1,300		1,250
Miscellaneous services and supplies	..				3,000		2,100
Contingent charges—							
Rents, Rates and Taxes	..				482		482
Service postage and telegrams	..				500		400
Telephone charges	..				190		175
Petty construction and repairs	..				1,200		2,813
Other charges	..				128		130
Extraordinary charges for live stock and tools and plant ..	..				450		600
Power driven water pump	..				....		6,500
Total—Voted	..			30,067	26,900	32,000	34,500
TOTAL, Borstal School	..			65,346	62,700	69,000	72,000
	Charged ..			*600*	*600*	*1,000*	*600*
	Voted ..			64,746	62,100	68,000	71,400

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.			Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
					Rs.	Rs.	Rs.	Rs.
A-7 SETTLEMENT OF CRIMINAL TRIBES.								
A-7 (1) Pay of Officers—								
Backward Class Officer (300—650) plus special pay..	Voted	..	1	1		11,400		11,000
Assistant Backward Class Officers (300—650) ..	Voted	..	3	3		11,457		15,330
Leave salary	Voted	..				2,543		1,670
Total ..	Voted	..			23,358	25,400	27,000	28,000
A-7 (2) Pay of Establishment—								
Permanent establishment (10—300)		..	259	267		1,11,600		1,14,767
Temporary establishment		..				29,864		31,349
Contract Establishment		..				....		384
Lump deduction for probable savings		..				—6,264		....
Total		..			1,21,143	1,35,200	1,39,000	1,46,500
A-7 (3) Allowances, Honoraria, etc.—								
Travelling allowance .. (Voted) ..	Fixed	..				3,800		4,464
	Ordinary	..				15,900		16,744
House-rent and other allowances	Voted	..				6,500		6,492
Rewards to Government servants	Voted	..				200		100
Total ..	*Charged*	..			*2,667*	....	....	....
	Voted	..			25,952	26,400	27,000	27,800
Carried over ..	*Charged*	..			*2,667*	....	....	....
	Voted	..			1,70,453	1,87,000	1,93,000	2,02,300

DETAILED ACCOUNT No. 28-A. JAILS AND CONVICT SETTLEMENTS. A-Jails—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought forward ..	Charged ..	2,667	....	....	....
	Voted ..	1,70,453	1,87,000	1,93,000	2,02,300
A-7 SETTLEMENT OF CRIMINAL TRIBES—contd.					
A-7 (4) Contingencies—					
Contract contingencies—					
Petty supplies			512		492
Carriage of kit			170		153
Lighting charges			3,097		3,252
Purchase of books			985		978
Telephone charges			800		1,348
Uniforms		8,470	1,220	10,000	932
Water supply and conservancy charges			792		821
Repairs to and purchse of furniture			686		737
Miscellaneous office expenses			588		537
Non-contract contingencies—					
Rents			1,500		1,080
Service postage			4,220		5,000
Medicines		14,977	950	21,000	....
Miscellaneous Settlement expenses..			7,650		9,540
Free grants			4,000		3,380
Pay of inferior servants..			1,150		1,150
Supplies and services—					
Current and special repairs			8,500		8,700
New Settlement works			4,500		4,500
Tracing charges and Welfare work		19,794	1,500	17,000	1,500
Rewards			300		200
Purchase of raw materials			980		1,000
Special charges—					
Capitation grants to voluntary agencies			46,000		35,400
Children's Home expenses			7,800		7,800
Women's Home expenses			2,300		2,300
Poor Home expenses		77,506	900	59,900	900
Grants-in-aid			3,000		3,000
Scholarships			3,000		3,000
Miscellaneous expenses			500		2,000
Acquisition of land			5,900		5,000
Total ..	Voted ..	1,20,747	1,13,500	1,07,900	1,04,700
A-7 (5) Establishment charges recoverable from other Governments, Departments, and private bodies—					
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of portion of the divisible expenditure of the Backward Class Officer and his staff. (Pages 390).	Voted ..	—39,500	—39,500	—39,500	—34,500
Deduct—Amount transferred to "47-Miscellaneous Departments—H-Miscellaneous" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children Act (Page 389) ..	Voted ..	....	—2,000	—2,400	—2,000
Total ..	Voted ..	—39,500	—41,500	—41,900	—36,500
TOTAL, Settlement of Criminal Tribes ..		2,54,367	2,59,000	2,59,000	2,70,500
	Charged ..	2,667	....	....	....
	Voted ..	2,51,700	2,59,000	2,59,000	2,70,500
A-8 Charges in connection with the Committee to investigate the working of Criminal Tribes—	Voted ..	1,150	....	....	....
A-9 Grants-in-aid, Contribution and Donations—					
Grants to societies and other institutions	..	5,998	5,600	6,000	5,700

DETAILED ACCOUNT No. 28-B. JAILS AND CONVICT SETTLEMENTS. B-Jail Manufactures.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
B-JAIL MANUFACTURES.				
SUMMARY.				
B-1 ALLOWANCES, HONORARIA, ETC.	361	....		....
B-2 CONTINGENCIES	2,06,893	2,35,000		2,21,000
B-3 *Deduct*—Amount transferred to "Jails—clothing and beddings of prisoners"—	—44,805	— 55,000		—48,000
TOTAL .. Voted ..	1,62,449	1,80,000	1,80,000	1,73,000
DETAILS.				
B-1 ALLOWANCES, ETC.—				
Central Jails				
District Jails				
TOTAL, Allowances, etc. ..	361	....	....	....
B-2 CONTINGENCIES.				
SUPPLIES AND SERVICES.				
B-2 (*a*) Presidency jails		9,450		9,900
B-2 (*b*) Central jails		1,88,150		1,73,200
B-2 (*c*) District jails		29,850		30,900
Lock ups		....		500
B-2 (*d*) Borstal School, Dharwar		7,550		6,500
Total, Supplies and services .. Voted ..	2,06,893	2,35,000	....	2,21,000
B-3 *Deduct*—Amount transferred to "Jails—Clothing and bedding of prisoners"—				
B 3 (*a*) Superintendence .. .. (Page 168) ..		—50		—100
B-3 (*b*) Presidency Jails .. .. ,, 170) ..		—3,300		—2,800
B 3 (*c*) Central Jails .. .. ,, 172) ..		—36,050		—32,800
B-3 (*d*) District Jails .. .. ,, 174) ..		—12,700		—8,700
B 3 (*e*) Lock-ups .. .. ,, 174) ..		—300		—500
B-3 (*f*) Borstal School, Dharwar .. .. .. ,, 175) ..		—2,600		—3,100
TOTAL ..	—44,805	—55,000	....	—48,000

DETAILED ACCOUNT No. 28-D. D-Charges in England.					
Leave salaries and deputation pay—High Commissioner for India ..	*Charged* ..	*39,189*	*20,640*	*15,040*	*4,120*
	Voted ..	6,697	2,200	1,160	3,360
Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*600*	*2,160*	*880*	....
	Voted ..	....	....		....
Other Charges—Secretary of State	Voted ..	2,283	2,160	2,280	2,280
Rounding ..	*Charged* ..		....		....
	Voted ..		+40	*+80*	....
GRAND TOTAL ..	*Charged* ..	*39,789*	*22,800*	*16,000*	*4,120*
	Voted ..	8,980	4,400	3,440	5,640

29-POLICE.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-Presidency Police	Charged	29A	*69,708*	*71,900*	*88,000*	*1,06,300*
	Voted		38,07,462	38,67,900	43,83,900	48,08,500
B-Superintendence	Charged	29B	*1,03,708*	*1,06,800*	*1,10,000*	*1,13,700*
	Voted		96,860	1,02,500	91,000	92,400
C-District Executive Force	Charged	29C	*3,57,344*	*3,29,800*	*3,40,000*	*3,78,900*
	Voted		79,65,886	79,53,100	81,30,000	78,12,500
D-Police Training School	Charged	29D	*42,386*	*46,300*	*53,000*	*67,000*
	Voted		1,13,465	1,13,700	1,02,000	1,16,100
E-Special Police	Voted	29E	3,842	3,900	3,900	3,900
F-Railway Police	Charged	29F	*40,339*	*43,200*	*37,300*	*44,700*
	Voted		8,67,441	8,25,900	8,23,000	7,98,400
G-Criminal Investigation Department—						
Bombay City	Charged	29G	*33,097*	*36,100*	*34,000*	*34,700*
	Voted		2,95,732	2,80,200	2,96,000	2,88,300
Presidency	Charged		*45,984*	*48,000*	*54,700*	*41,600*
	Voted		2,38,080	2,37,900	2,45,000	2,44,800
H-Charges in England	Charged	29H	*2,63,109*	*2,80,640*	*2,79,000*	*1,93,600*
	Voted		23,444	22,880	35,640	13,760
I-Loss or Gain by Exchange	Charged		*+1,572*	....	*+981*	
	Voted		+153	....	+125	....
For rounding	Charged		....	*+260*	*+19*	*—500*
	Voted			+20	+435	+340
TOTAL	Charged		*9,57,247*	*9,63,000*	*9,97,000*	*9,80,000*
	Voted		1,34,12,365	1,34,08,000	1,41,11,000	1,41,79,000
GRAND TOTAL			1,43,69,612	1,43,71,000	1,51,08,000	1,51,59,000

Note—Provision for Deputy Inspectors in the case of Bombay City only and Sub-Inspectors, Sergeants, Prosecutors below the efficiency bar and Jamadars has been made under the detailed head "Non-Gazetted executive officers" and that for Head Constables and Constables under "Constabulary".

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
A-1 Superintendence	*Charged*	*53,547*	*55,500*	*49,000*	*69,100*
	Voted	1,15,310	1,13,500	1,19,000	1,26,500
A-2 City police	Voted	32,59,036	32,60,100	32,64,900	35,41,800
A-3 Music licensing department	Voted	....	....	2,900	3,200
A-4 Public land conveyance licensing department	Voted	1,140	30,100	28,100	29,900
A-5 River, harbour or marine police	*Charged*	*16,161*	*16,400*	*21,000*	*16,900*
	Voted	3,29,466	3,57,500	3.65.700	3,26,300
A-6 Guards for public buildings	Voted	14,460	14,600	12,800	13,600
A-7 Hospital charges	Voted	68,022	71,700	71,600	71,500
A-8 Cattle pounds	Voted	20,028	20,400	20,900	20,400
A-9 Prohibition Police	*Charged*	....	....	*18,000*	*20,300*
	Voted	....	....	4,98,000	6,75,300
TOTAL	*Charged*	*69,708*	*71,900*	*88,000*	*1,06,300*
	Voted	38,07,462	38,67,900	43,83,900	48,08,500
TOTAL, Presidency Police		38,77,170	39.39,800	44,71,900	49,14,800

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Commissioner (Rs. 2,300—50—2,500) ..	*Charged* ..	1	1		*30,000*		*30,000*
Deputy Commissioners (Rs. 650—1,350 plus special pay Rs. 200) ..	*Charged* ..	1	2		*19,800*		*33,300*
Total ..	*Charged* ..			*48,261*	*49,800*	*42,000*	*63,300*
A-1 (2) Pay of Establishment—							
Clerks (50—460) ..	..	76	76		98,600		98,000
Temporary establishment ..	..	..			....		8,600
Total ..	Voted ..			97,157	98,600	96,700	1,06,600
A-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ..	*Charged* ..				*3,600*		*5,400*
Travelling allowance (ordinary) ..	*Charged* ..				*400*		*400*
	Voted ..				50		50
House-rent and other allowances ..	Voted ..				1,050		1,050
Total ..	*Charged* ..			*4,246*	*4,000*	*6,900*	*5,800*
	Voted ..			1,155	1,100	1,200	1,100
A-1 (4) Contingencies—							
Contract contingencies—							
Telephone charges ..	..				2,400		2,000
Advertisement charges ..	..				3,300		3,400
Petty supplies ..	..				500		250
Purchase of books and periodicals ..	..				400		350
Other charges ..	..				400		500
Non-contract contingencies—							
Service postage and telegrams ..	..				4,500		6,000
Customs duty on imported stores ..	..				1,500		1,500
Other charges ..	..				800		1,000
Total ..	Voted ..			16,353	13,800	19,600	15,000
A-1 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—							
Add—Amount transferred from "12 Charges on account of Motor Vehicles Acts" (*vide* page 91).	*Charged* ..			*1,040*	*1,700*	*100*	....
	Voted ..			645	....	1,500	3,800
Total ..	*Charged* ..			*53,547*	*55,500*	*49,000*	*69,100*
	Voted ..			1,15,310	1,13,500	1,19,000	1,26,500
TOTAL ..	Superintendence ..			1,68,857	1,69,000	1,68,000	1,95,600

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE.						
A-2 (1) Pay of Officers—						
Superintendents (500—50—800)	7	8		60,984		66,324
Inspectors (300—400)	29	37		1,35,316		1,62,276
Total .. Voted ..			1,99,339	1,96,300	2,10,100	2,28,600
A-2 (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	221	220		5,08,858		4,58,305
Motor fitter (100—125)	1	1		1,260		1,320
Constabulary (30—50)	3,548	3,538		14,74,300		14,74,540
Temporary establishment				6,300		2,59,300
Probable savings				−1,00,418		−8,165
Total .. Voted ..			18,92,217	18,90,300	18,92,300	21,85,300
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				48,910		66,280
Travelling allowance (ordinary)				24,000		35,000
House-rent and other allowances				41,990		57,820
Total .. Voted ..			1,13,926	1,14,900	1,18,400	1,59,100

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE—*contd.*					
A-2 (4) Contingencies—					
Contract contingencies—					
Conveyance charges			14,000		16,200
Telephone charges			27,000		27,200
Lighting charges			18,500		16,700
Other charges			11,900		8,100
Non-contract contingencies—					
Rents, rates and taxes			8,50,000		7,37,500
Water-supply			85,000		92,000
Office expenses and miscellaneous			3,300		4,500
Pay of inferior servants			2,000		2,300
Other charges			1,100		5,900
Supplies and services—					
Running of motors			29,700		32,800
Clothing charges			41,200		50,000
Ordnance stores			5,000		6,000
Free supply of outfit for Sub-Inspectors on enlistment			2,000		3,700
Other charges			700		900
Total ..	Voted ..	10,87,964	10,91,400	10,77,500	10,03,800
TOTAL ..	Voted ..	32,93,446	32,92,900	32,98,300	35,76,800

DETAILED ACCOUNT No. 29A—*contd.* POLICE. A-Presidency Police—contd.	Strength. 1939-40	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-2 CITY POLICE—*concld.*						
A-2 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "12, Charges etc." (page 91) ..			+1,083	+1,300	+700	....
Add—Amount transferred from "39, Public Health" (page 282) ..			....	+875	+875	....
Deduct—Amount recoverable from the Reserve Bank, Bombay ..			—5,636	—5,636	—5,636	—5,636
Amount recoverable from Central Government for the cost of police for the Pilgrim Department, Bombay			—3,386	—2,900	—2,900	—2,900
Amount recoverable from Central Government for Sanitary Police Establishment			—15,987	—15,981	—15,981	—15,980
Amount recoverable from Bombay Municipality for the cost of police for the two municipal courts			—5,253	—5,227	—5,227	—5,253
Amount recoverable from Central Government for the cost of Police for Shipping Office			—5,231	—5,231	—5,231	—5,231
Total .. Voted ..			34,410	—32,800	—33,400	—35,000
TOTAL, City Police .. Voted ..			32,59,036	32,60,100	32,64,900	35,41,800
A-3 MUSIC LICENSING DEPARTMENT.						
A-3 (1) Pay of Establishment—						
Clerks (50—140) .. .. Voted ..	2	2	2,979	3,051	2,870	3,150
A-3 (2) Contingencies—						
Contract contingencies .. .. .. Voted ..			2	20	30	50
Total .. Voted ..			2,981	3,071	2,900	3,200
A-3 (3) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—2,981	—3,071	....	....
TOTAL .. Music Licensing Department .. Voted ..			....	....	2,900	3,200

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—*contd.*	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-4 PUBLIC LAND CONVEYANCE L CENSING DEPARTMENT.						
A-4 (1) Pay of Officers—						
Inspector (300–400) .. .. .. Voted ..	1	1	4,785	4,100	4,100	4,200
A-4 (2) Pay of Establishment—						
Non-gazetted executive officers and clerks (50—275)	10	10		15,980		16,325
Constabulary (30—50)	4	4		1,620		1,575
Total .. Voted ..			17,495	17,600	16,400	17,900
A-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,680		1,620
Travelling allowance (ordinary)				40		40
House-rent and other allowances				480		440
Total .. Voted ..			2,152	2,200	1,900	2,100
A-4 (4) Contingencies—						
Contract contingencies—						
Petty supplies				900		1,000
Lighting charges				400		200
Other charges				900		1,000
Non-contract contingencies (rent of quarters)				1,100		1,500
Supplies and services (cost of plates and badges)				1,600		2,000
Total .. Voted ..			4,575	4,900	5,000	5,700
Total ..			29,007	28,800	27,400	29,900
A-4 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Receipts retained to meet charges			—28,950	....	....	....
Add—Amount transferred from "12, Charges on account of Motor Vehicles Acts" (*vide* page 91) .. .. Voted ..			+1,083	+1,300	+700	....
Total .. Voted ..			—27,867	+1,300	+700	....
TOTAL, Public Land Conveyance Licensing Department. Voted ..			1,140	30,100	28,100	29,900

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 RIVER, HARBOUR OR MARINE POLICE.						
A-5 (1) Pay of Officers—						
Deputy Commissioner (650—1,350 plus *spl. pay Rs. 200)—Charged* ..	*1*	1		*14,600*		*15,000*
Superintendent (500—50—800)	1	1		7,100		6,139
Inspector (300–400)	1	1		4,100		4,162
Leave salary				....		3,699
Total .. *Charged* ..			*13,961*	*14,600*	*15,000*	*15,000*
Total .. Voted ..			14,709	11,200	16,600	14,000
A-5 (2) Pay of Establishment—						
Non-gazetted executive officers and engine drivers (94—275) ..	15	15		31,521		31,272
Constabulary (30—50)	524	524		2,14,306		2,13,228
Temporary establishment				960		960
Probable savings				−5,787		−6,460
Total .. Voted ..			2,38,464	2,41,000	2,40,000	2,39,000
A-5 (3) Allowances, Honoraria, etc.						
Travelling allowance (fixed) .. .. *Charged* ..				*1,800*		*1,800*
Travelling allowance (fixed) .. .. Voted ..				3,660		3,600
Travelling allowance (ordinary) .. .. *Charged* ..				....		*100*
Travelling allowance (ordinary) .. .. Voted ..				800		700
House-rent and other allowances .. .. Voted ..				1,840		1,400
Total .. *Charged* ..			*2,200*	*1,800*	*6,000*	*1,900*
Total .. Voted ..			5,781	6,300	5,800	5,700
A-5 (4) Contingencies—						
Contract contingencies—						
Conveyance charges				2,800		3,050
Telephone charges				1,500		1,300
Lighting charges				1,800		1,600
Petty supplies				400		350
Other charges				200		200
Non-contract contingencies—						
Rents, rates and taxes				41,700		38,100
Water charges				10,400		10,000
Other charges				600		700
Supplies and services—						
Purchase and repairs of boats				30,000		3,000
Clothing charges				9,600		9,300
Total .. Voted ..			70,512	99,000	1,03,300	67,600
Total .. *Charged* ..			*16,161*	*16,400*	*21,000*	*16,900*
Total .. Voted ..			3,29,466	3,57,500	3,65,700	3,26,300
TOTAL .. River, Harbour or Marine Police ..			3,45,627	3,73,900	3,86,700	3,43,200

DETAILED ACCOUNT No. 29-A. POLICE. A-Presidency Police—*contd.*	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-6 GUARDS FOR PUBLIC BUILDINGS.						
A-6 (1) Pay of Establishment—						
Non-gazetted executive officers (60—200)	5	5		6,700		6,900
Constabulary (30—50)	131	137		53,300		55,900
Total .. Voted ..			59,927	60,000	61,800	62,800
A-6 (2) Allowances, Honoraria, etc.						
Travelling allowance (fixed)				180		180
Travelling allowance (ordinary)				80		50
House-rent and other allowances				240		270
Total .. Voted ..			488	500	500	500
A-6 (3) Contingencies—						
Non-contract contingencies (other charges)				200		200
Supplies and services (clothing charges)				2,400		2,400
Total .. Voted ..			2,590	2,600	2,800	2,600
TOTAL .. Voted ..			63,005	63,100	65,100	65,900
A-6 (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution from Central Government			—28,845	— 28,800	—29,000	—29,000
Contribution from Imperial Bank of India, Bombay			—19,700	— 13,006	—9,900	—9,891
Do. Reserve Bank, Bombay				— 6,694	—13,400	—13,409
Total .. Voted ..			—48,545	— 48,500	—52,300	—52,300
TOTAL, Guards for Public Buildings .. Voted ..			14,460	14,600	12,800	13,600

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-7 HOSPITAL CHARGES.						
A-7 (1) Pay of Officers—						
Surgeon (Rs. 300—850)	1	1		4,800		5,200
Total .. Voted			4,498	4,800	4,800	5,200
A-7 (2) Pay of Establishment—						
Sub-Assistant Surgeons (60—200)	3	3		4,772		5,100
Compounders, Dressers and Nurses (18—175)	14	14		13,419		13,221
Clerk (50—140)	2	2		1,457		1,510
Servants (22—28)	31	31		9,544		9,752
Leave salary				908		517
Total .. Voted			28,059	30,100	28,900	30,100
A-7 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,440		1,300
Travelling allowance (ordinary)				300		300
House-rent and other allowances				6,260		6,200
Total .. Voted			7,412	8,000	7,700	7,800
A-7 (4) Contingencies—						
Contract contingencies—						
Telephone charges				711		550
Petty supplies				1,350		1,200
Lighting charges				875		900
Other charges				314		850
Non-contract contingencies—						
Pay of inferior servants				1,200		1,300
Office expenses and miscellaneous				300		300
Rents, rates and taxes				9,150		9,100
Supplies and services—						
Clothing charges				800		1,000
Dietary charges				15,000		14,500
Medicines				1,600		1,300
Total .. Voted			30,420	31,300	32,700	31,000
A-7 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Amount transferred to "27, Administration of Justice" (page 157).			—2,367	—2,500	—2,500	—2,600
TOTAL, Hospital Charges .. Voted			68,022	71,700	71,600	71,500

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-8 CATTLE POUNDS.						
A-8 (1) Pay of Establishment—						
Pound-keeper (200—250)	1	1		3,000		3,000
Clerks (50—140)	3	3		4,000		3,950
Constabulary (30—50)	20	20		8,700		8,550
Total .. Voted ..			15,356	15,700	15,700	15,500
A-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				480		480
House-rent and other allowances				720		720
Total .. Voted ..			1,301	1,200	1,300	1,200
A-8 (3) Contingencies—						
Contract contingencies—						
Conservancy charges				600		640
Lighting charges				100		100
Petty supplies				70		50
Other charges				10		10
Non-contract contingencies—						
Cost of grass				1,000		1,000
Coolie charges				1,000		1,200
Water charges				200		200
Rents, rates and taxes				125		130
Other charges				75		20
Supplies and services (clothing charges)				320		350
Total .. Voted ..			3,371	3,500	3,900	3,700
TOTAL, Cattle Pounds .. Voted ..			20,028	20,400	20,900	20,400

DETAILED ACCOUNT No. 29A. POLICE. A-Presidency Police—concld.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-9 Prohibition Police.				Rs.	Rs.	Rs.	Rs.
A-9 (1) Pay of Officers—							
Deputy Commissioner (650–1,350)	*Charged*	1	1				*17,000*
Superintendent (500–800)	Voted	1	1				6,600
Inspectors (300–400)	Voted	8	8				30,100
Total	*Charged*			....	....	*15,400*	*17,000*
	Voted			....	....	21,200	36,700
A-9 (2) Pay of Establishment—							
Non-gazetted Executive Officers (125–275)		61	61				1,16,098
Clerks (50–230)		14	14				11,641
Constabulary (30–50)		978	978				3,78,126
Women searchers (25)		31	31				9,300
Probable savings							—25,165
Total	Voted			....	....	3,35,100	4,90,000
A-9 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged*						*1,800*
	Voted						22,400
Travelling allowance (ordinary)	*Charged*						*400*
	Voted						6,000
House-rent and other allowances	Voted						20,200
Cost of passages	*Charged*						*1,100*
Total	*Charged*			....	....	*2,600*	*3,300*
	Voted			....	....	27,200	48,600
A-9 (4) Contingencies—							
Contract contingencies—							
Secret service							4,000
Telephone charges							3,000
Lighting charges							2,000
Other charges							3,000
Non-contract contingencies—							
Rents, rates and taxes							55,000
Service postage and telegrams							1,000
Other charges							3,000
Supplies and Services—							
Clothing charges							14,000
Purchase and repairs of boats							9,000
Running of motors							6,000
Total	Voted			....	....	1,14,500	1,00,000
Total—Prohibition Police	*Charged*			....	....	*18,000*	*20,300*
	Voted			....	....	4,98,000	6,75,300
Total							6,95,600

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department.	Strength. 1939-40	Strength. 1940-41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY).						
G (1) Pay of Officers—						
Deputy Commissioners (650—1,350 plus spl. pay Rs. 200 each) .. .. .. Charged..	2	2		*28,600*		*30,800*
Superintendents (500—50—800) .. .. .. Voted ..	2	2		19,400		19,997
Inspectors (300—400) .. .. .. Voted ..	10	11		50,200		48,703
Total .. { *Charged* ..			*29,053*	*28,600*	*29,600*	*30,800*
Total .. { Voted ..			71,252	69,600	73,400	68,700
G (2) Pay of Establishment—						
Non-gazetted executive officers (60—275)	26	29		66,645		68,896
Constabulary (30—50)	84	97		43,020		44,312
Manager, Assistant Managers, clerks and photographer	20	20		25,595		24,581
Temporay establishment				400		300
Probable savings				—5,260		—589
Total .. Voted ..			1,35,949	1,30,400	1,33,200	1,37,500
G (3) Allowances, Honoraria, etc.—						
Travelling allowance .. (fixed) .. { *Charged* ..				*3,600*		*3,600*
Travelling allowance .. (fixed) .. { Voted ..				13,200		13,100
Travelling allowance .. (ordinary) .. { *Charged* ..				*400*		*300*
Travelling allowance .. (ordinary) .. { Voted ..				12,800		14,000
House-rent and other allowances .. .. Voted ..				6,700		6,500
Cost of passages .. .. .. Charged ..				*3,500*		....
Total .. { *Charged* ..			*4,044*	*7,500*	*4,400*	*3,900*
Total .. { Voted ..			33,112	32,700	34,700	33,600

DETAILED ACCOUNT No. 29G. POLICE. G-Criminal Investigation Department—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
G-CRIMINAL INVESTIGATION DEPARTMENT (BOMBAY)—concld.				
G (4) Contingencies—				
Contract contingencies—				
Lighting charges		2,500		2,000
Telephone charges		4,700		4,200
Other charges		4,800		5,100
Non-contract contingencies—				
Service postage and telegrams		1,400		1,500
Rents, rates and taxes		28,800		28,990
Other charges		200		930
Supplies and services—				
Purchase and maintenance of wireless sets		600		1,000
Clothings charges		1,600		1,680
Cost of photographic materials		2,500		2,400
Rewards to informers		250		250
Other charges		150		450
Total .. Voted ..	55,419	47,500	54,700	48,500
Total .. { *Charged* ..	*33,097*	*36,100*	*34,000*	*34,700*
Total .. { Voted ..	2,95,732	2,80,200	2,96,000	2,88,300
TOTAL, Criminal Investigation Department (Bombay) ..	3,28,829	3,16,300	3,30,000	3,23,000

DETAILED ACCOUNT No. 29B. POLICE. B-Superintendence.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Inspector-General (2,500—125—3,000) .. *Charged* ..	*1*	*1*		*35,019*		*36,000*
Deputy Inspectors-General (1,950—50—2,150) .. *Charged* ..	*2*	*2*		*50,981*		*51,600*
Personal Assistant (650—1,350) .. .. *Charged* ..	*1*	*1*		*13,600*		*18,600*
Superintendent, Office of the Inspector-General (300—500) .. .. Voted ..	1	1		6,000		3,900
Total .. { *Charged*			*95,656*	*99,600*	*1,02,000*	*1,06,200*
Total .. { Voted ..			6,000	6,000	6,000	3,900
B (2) Pay of Establishment—						
Clerks (30—300)	57	58		65,132		58,979
Servants (12—24)	11	11		2,280		2,280
Leave salary				6,488		4,741
Total .. Voted ..			67,733	73,900	62,400	66,000
B (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. (fixed) .. Voted ..				360		360
Travelling allowance .. (ordinary) .. { *Charged* ..				*7,200*		*7,500*
Travelling allowance .. (ordinary) .. { Voted ..				4,000		3,800
House-rent and other allowances .. .. Voted ..				340		340
Total .. { *Charged* ..			*8,052*	*7,200*	*8,000*	*7,500*
Total .. { Voted ..			4,412	4,700	5,000	4,500
B (4) Contingencies—						
Contract contingencies—						
Petty supplies				930		870
Purchase of books and periodicals				377		377
Lighting charges				370		370
Purchase and repairs of furniture				519		379
Carriage of records				1,470		1,470
Other charges				94		304
Non-contract contingencies—						
Service postage and telegrams				3,300		3,200
Rents, rates and taxes				150		150
Telephone charges				1,400		1,400
Water charges				110		100
Pay of inferior servants				480		480
Commission charges for reimbursing warrants and credit notes ..				8,700		8,900
Total .. Voted ..			18,715	17,900	17,600	18,000
Total .. { *Charged* ..			*1,03,708*	*1,06,800*	*1,10,000*	*1,13,700*
Total .. { Voted ..			96,860	1,02,500	91,000	92,400
TOTAL, Offices of the Inspector-General and Deputy Inspectors-General.			2,00,568	2,09,300	2,01,000	2,06,100

DETAILED ACCOUNT No. 29C. POLICE. C-District Executive Force.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
C-1 DISTRICT POLICE.					
C-1 (*a*) POLICE PROPER—					
C-1 (*a*) 1 PAY OF OFFICERS	*Charged* ..	*2,81,487*	*2,65,000*	*2,65,000*	*3,10,000*
	Voted ..	3,60,672	3,62,100	3,73,700	3,47,500
C-1 (*a*) 2 PAY OF ESTABLISHMENT ..	.. Voted ..	57,95,919	58,18,900	58,15,800	56,64,300
C-1 (*a*) 3 ALLOWANCES, HONORARIA, ETC.	*Charged* ..	*75,857*	*64,800*	*75,000*	*68,900*
	Voted ..	11,79,600	11,10,800	11,94,200	11,02,400
C-1 (*a*) 4 CONTINGENCIES	.. Voted ..	6,27,707	6,31,800	6,43,600	5,82,100
C-1 (*b*) HOSPITAL CHARGES	.. Voted ..	4,236	4,300	4,400	4,500
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES ..	.. Voted ..	10,127	10,400	9,600	9,500
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT ..	.. Voted ..	....	24,900	23,300	23,700
Establishment Charges recoverable from Other Governments, Departments, etc.—					
Deduct—Amount recoverable from Central Government for Police supplied to Security Printing Press, Nasik	.. Voted ..	—7,995	—8,000	—8,500	—9,200
Deduct—Contribution from Imperial Bank, etc. ..	.. Voted ..	—12,884	—13,400	—13,400	—12,700
Deduct—Cost of 3 Constables in Telephone exchange debitable to "25, General Administration". (*vide* page 135)	.. Voted ..	—581	....	....	....
Total ..	*Charged* ..	*3,57,344*	*3,29,800*	*3,40,000*	*3,78,900*
	Voted ..	79,56,801	79,41,800	80,42,700	77,12,100
C-2 OTHER POLICE.					
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	.. Voted ..	—2,350	—200	—200	+300
C-2 (*b*) ADDITIONAL POLICE ESTABLISHMENT ..	.. Voted ..	....	....	....	....
C-2 (*c*) VILLAGE POLICE (SHETSANADI POLICE) ..	.. Voted ..	11,435	11,500	11,500	11,400
C-2 (*d*) PROHIBITION POLICE ..	.. Voted ..	....	....	76,000	88,700
Total	.. Voted ..	9,085	11,300	87,300	1,00,400
Total ..	*Charged* ..	*3,57,344*	*3,29,800*	*3,40,000*	*3,78,900*
	Voted ..	79,65,886	79,53,100	81,30,000	78,12,500
TOTAL .. District Executive Force..		83,23,230	82,82,900	84,70,000	81,91,400

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
C-1 DISTRICT POLICE.						
C-1 (a) POLICE PROPER.						
C-1 (a) (1) Pay of Officers—						
Superintendents (650—1,450) .. .. *Charged* ..	*18*	*17*		*2,62,345*		*2,47,283*
Assistant Superintendents (350—700) .. *Charged* ..	*11*	*11*		*55,778*		*62,717*
Deputy Superintendents and Inspectors (180—800) Voted ..	107	108		3,52,376		3,47,500
Temporary Deputy Superintendents .. Voted ..				10,000		....
Probable savings .. .. .. *Charged* ..				*—53,123*		....
Probable savings Voted ..				—276		....
Total .. *Charged* ..			*2,81,487*	*2,65,000*	*2,65,000*	*3,10,000*
Total .. Voted ..			3,60,672	3,62,100	3,73,700	3,47,500
C-1 (a) (2) Pay of Establishment—						
POLICE FORCE.						
Non-gazetted executive officers (75—200)	516	506		57,32,168		55,98,682
Constabulary (19—50)	16,235	15,829				
Probable savings				—1,74,190		—1,79,950
Total .. Voted ..			54,96,072	55,57,978		54,18,732
OFFICE AND INFERIOR ESTABLISHMENTS.						
Clerks (25—200)	262	254		2,42,118		2,27,220
Servants (16—20)	101	99		18,804		18,348
Total .. Voted ..			2,99,847	2,60,922		2,45,568
Total .. Voted ..			57,95,919	58,18,900	58,15,800	56,64,300

DETAILED ACCOUNT No. 290 POLICE C-District Executive Force—contd.			Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*						
C-1 (a) (3) Allowances, Honoraria, etc.—						
Payment on account of medical treatment of British officers of the Superior Civil Services	*Charged*	..		*100*		*100*
Travelling allowance .. .. (fixed) ..	*Charged*	..		*5,400*		*4,800*
	Voted	..		1,58,301		1,45,858
Travelling allowance .. .. (ordinary) ..	*Charged*	..		*45,000*		*49,750*
	Voted	..		5,11,300		5,30,920
House-rent and other allowances	*Charged*	..		*2,395*		*2,270*
	Voted	..		5,12,417		4,41,065
Cost of passages granted under the Superior Civil Services Rules, 1924	*Charged*	..		*15,000*		*12,000*
Probable savings	*Charged*	..		*—3,095*		*—90*
	Voted	..		—71,218		—15,443
TOTAL ..	*Charged*	..	*75,857*	*64,800*	*75,000*	*68,900*
	Voted	..	11,79,600	11,10,800	11,94,200	11,02,400

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*contd.*				
C-1 (a) Police Proper—contd.				
CONTINGENCIES.				
C-1 (a) (4) Contingencies—				
Contract contingencies—				
Petty supplies		14,301		12,751
Lighting charges		24,957		23,880
Conservancy charges		4,415		3,690
Purchase and repairs of furniture		6,269		6,400
Carriage of records		8,927		8,986
Other charges		12,586		12,312
Non-contract contingencies—				
Pay of inferior servants		61,915		60,095
Rents, rates and taxes		90,200		59,818
Service postage and telegrams		1,07,300		1,08,250
Petty construction and repairs		16,000		16,600
Water charges		40,000		37,158
Motor car contingencies		18,000		14,550
Telephone charges		27,000		23,906
Other charges		5,600		17,184
Supplies and services—				
Ordnance stores		30,044		31,100
Clothing charges		1,57,300		1,71,050
Rewards to informers		6,100		6,725
Accoutrements		5,200		4,000
Other charges		14,100		11,475
Probable savings		—18,414		—47,830
TOTAL .. Voted ..	6,27,707	6,31,800	6,43,600	5,82,100

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DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-1 DISTRICT POLICE—*concld.*						
C-1 (*b*) HOSPITAL CHARGES.						
C-1 (b) (1) Pay of Establishment—						
Sub-Assistant Surgeon (60—200) and special pay (30 and 20) ..	1	1		2,440		2,850
Servants (15—19)	4	5		960		850
Total .. Voted ..			3,319	3,400	3,200	3,700
C-1 (b) (2) Contingencies—						
Pay of inferior servants				96		96
Contract contingencies				120		100
Non-contract contingencies				7		7
Supplies and services				1,077		1,197
Total .. Voted ..			1,364	1,300	1,600	1,400
C-1 (b) (3) Establishment charges recoverable from or payable to other Governments Departments, etc.—						
Deduct—Payments transferred to "38, Medical" (Page 264) ..			—447	—400	—400	—600
Total, Hospital charges .. Voted ..			4,236	4,300	4,400	4,500
C-1 (*c*) PRIMARY SCHOOLS IN POLICE LINES.						
C-1 (c) (1) Pay of Establishment—						
Teachers (20—60) .. .. .. Voted ..	20	19	8,921	9,100	8,300	8,200
C-1 (c) (2) Allowances, etc.—						
Travelling allowance (ordinary)				20		....
House-rent and other allowances				180		200
Total .. Voted ..			156	200	200	200
C-1 (c) (3) Contingencies—						
Non-contract contingencies .. .. .. Voted ..			1,050	1,100	1,100	1,100
Total, Primary Schools in Police Lines .. Voted ..			10,127	10,400	9,600	9,500
C-1 (*d*) LAND CONVEYANCE LICENSING DEPARTMENT.						
C-1 (*d*) (1) Pay of Establishment			21,270	21,597	21,597	19,960
C-1 (*d*) (2) Allowances, Honoraria, etc.			1,805	3,242	2,273	2,000
C-1 (*d*) (3) Contingencies			15,434	17,196	16,530	14,938
C-1 (*d*) (4) *Deduct*—Amount transferred to "12, Charges on account of Motor Vehicles Acts." (*Vide* pages 90 and 92)			—15,736	—17,135	—17,100	....
C-1 (*d*) (5) *Deduct*—Receipts under Deposit Account of the receipts under the Public Conveyances Act retained to meet charges ..			—22,773	....	....	....
Probable savings			....	....	....	—13,198
Total, Land Conveyance Licensing Department .. Voted ..			....	24,900	23,300	23,700

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*contd.*	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE.						
C-2 (*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
C-2 (a) (1) Pay of Establishment—						
Constabulary			4,780	6,400	6,400	6,400
C-2 (a) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances			808	1,300	1,300	1,300
C-2 (a) (3) Contingencies—						
Supplies and services			....	600	600	600
TOTAL .. Voted ..			5,588	8,300	8,300	8,300
C-2 (a) (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution			—7,938	—8,500	—8,500	—8,000
TOTAL, Police supplied to private companies and persons .. Voted ..			—2,350	—200	—200	+300
C-2 (d)—Prohibition Police.						
C-2 (d) (1) Pay of Officers—						
Inspector (180—225)	1	1				2,200
Sub-prosecutor (150)	1	1				1,800
TOTAL—Voted ..			....	....	1,400	4,000
C-2 (d) (2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	7	7				8,900
Constabulary (30—50)	93	93				28,600
Clerks (25—55)	2	2				1,000
Total .. Voted ..			....	....	22,000	38,500

DETAILED ACCOUNT No. 29-C. POLICE. C-District Executive Force—*concld.*	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-2 OTHER POLICE—*concld.*				
C-2 (d) Prohibition Police—*concld.*				
C-2 (d) (3) Allowances, Honoraria, etc.—				
Travelling allowance.. fixed				2,100
Travelling allowance.. ordinary				4,000
House rents and other allowances				27,800
TOTAL—Voted ..	....	....	15,500	33,900
C-2 (d) (4) Contingencies—				
Contract contingencies—				
Lighting charges				1,200
Other charges				600
Non-contract contingencies—				
Rents, rates and taxes				1,440
Pay of inferior servants				2,340
Service postage and telegrams				900
Motor car contingencies				2,760
Telephone charges				1,260
Supplies and services—				
Clothing charges				1,400
Other charges				400
Total—Voted ..	....	....	37,100	12,300
Total—Prohibition Police ..	....	....	76,000	88,700

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.		Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
D-POLICE TRAINING SCHOOL.							
D-1 Pay of Officers—							
Principal (650—1,350) ..	.. *Charged* ..	*1*	*1*		*13,800*		*15,227*
Probationers (350—700) ..	.. *Charged* ..	*13*	*14*		*52,080*		*62,820*
Deputy Superintendents and Inspectors (180—800)	Voted ..	8	9		28,700		31,524
Probable savings	.. *Charged* ..				*—15,880*		*—47*
	Voted ..				....		—4,524
Total ..	*Charged* ..			*47,541*	*50,000*	*57,800*	*78,000*
	Voted ..			25,841	28,700	27,400	27,000
D-2 Pay of Establishment—							
Non-gazetted executive officers (75—145 *plus* spl. pay Rs. 30 each) ..		7	7		11,845		10,565
Sub-Assistant Surgeon (60—200 *plus* Rs. 25 spl. pay) ..	..	1	1		2,592		2,676
Constabulary (36—50)	..	9	9		5,238		5,238
Servants (16—19)	..	10	9		1,656		1,656
Probable savings	..				—631		—335
Total .. Voted	..			20,489	20,700	16,800	19,800
D-3 Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged* ..				*2,300*		*2,200*
	Voted ..				2,200		2,000
Training allowance to students ..	.. Voted ..				50,500		56,000
House-rent and other allowances	*Charged* ..				*800*		*800*
	Voted ..				2,300		2,500
Cost of passages ..	.. *Charged* ..				*4,800*		....
Total ..	*Charged* ..			*3,251*	*7,900*	*5,200*	*3,000*
	Voted ..			56,322	55,000	49,900	60,500

DETAILED ACCOUNT No. 29D. POLICE. D-Police Training School.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
D-POLICE TRAINING SCHOOL—*concld.*				
D-4 Contingencies—				
Contract contingencies—				
Petty supplies		350		350
Purchase of books and periodicals		400		400
Lighting charges		360		360
Conservancy charges		230		230
Purchase and repairs of furniture		550		550
Other charges		90		90
Non-contract contingencies—				
Service postage and telegrams		300		300
Water charges		1,100		1,100
Office expenses and miscellaneous		600		600
Other charges		1,010		1,020
Pay of inferior servants		1,920		1,920
Supplies and services—				
Purchase and upkeep of horses		1,400		1,440
Clothing charges		3,180		5,470
Ordnance stores		810		1,200
Other charges		1,000		970
Total .. Voted ..	14,526	13,300	13,400	16,000
D-5 Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—				
Amount recoverable from Indian States and Sind Government, etc. .. *Charged* ..	*—8,406*	*—11,600*	*—10,000*	*—14,000*
Voted ..	—3,713	—4,000	—5,500	—7,200
Total .. *Charged* ..	*42,386*	*46,300*	*53,000*	*67,000*
Voted ..	1,13,465	1,13,700	1,02,000	1,16,100
Total, Police Training School ..	1,55,851	1,60,000	1,55,000	1,83,100

DETAILED ACCOUNT No. 29-E. POLICE. E.—Special Police.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
E-1 Mewas police			3,530	3,600	3,600	3,600
E-2 Bhil nemnuk			312	300	300	300
TOTAL, Special Police .. Voted ..			3,842	3,900	3,900	3,900
E-1 MEWAS POLICE.						
E-1 (1) Pay of Establishment—						
Rakhwaldars 1 (48) and 105 (2—5)	106	106		3,600		3,600
Total .. Voted ..			3,530	3,600	3,600	3,600
E-2 BHIL NEMNUK.						
E-2 (1) Pay of Establishment—						
Constabulary (1 Jamadar)		1		300		300
Total .. Voted ..			312	300	300	300

DETAILED ACCOUNT No 29-F. POLICE. F-Railway Police.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
F-1 BOMBAY BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S. R. SECTION OF THE R. M. RAILWAY)	*Charged* ..			*17,798*	*23,100*	*14,400*	*17,100*
	Voted ..			3,46,780	3,36,600	3,18,000	3,09,700
F-2 GREAT INDIAN PENINSULA AND MADRAS AND SOUTHERN MAHRATTA RAILWAYS POLICE ..	*Charged* ..			*22,541*	*20,100*	*22,900*	*27,600*
	Voted ..			5,20,661	4,89,300	5,05,000	4,88,700
	Charged ..			*40,339*	*43,200*	*37,300*	*44,700*
	Voted ..			8,67,441	8,25,900	8,23,000	7,98,400
TOTAL .. Railway Police ..				9,07,780	8,69,100	8,60,300	8,43,100
F-1 B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).							
F-1 (1) Pay of Officers—							
Superintendent (650—1,350 plus 150 spl. pay)	.. *Charged* ..	*1*	*1*		*14,644*		*11,400*
Inspectors (180—300)	.. Voted ..	6	6		17,335		16,600
Probable savings	*Charged* ..				*—44*		....
	Voted ..				—35		....
Total ..	*Charged* ..			*13,068*	*14,600*	*10,500*	*11,400*
	Voted ..			20,070	17,300	20,000	16,600
F-1 (2) Pay of Establishment—							
Non-gazetted executive officers (75—200) ..	..	22	17		35,785		27,245
Constabulary (20—50)	..	542	476		1,76,384		1,56,100
Clerks (50—200)	..	11	11		13,870		13,988
Servants (22 and 23)	..	3	3		940		876
Probable savings	..				—11,879		—2,209
Total .. Voted	..			2,14,055	2,15,100	1,94,300	1,96,000

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
F-1. B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—concld.	Rs.	Rs.	Rs.	Rs.
F-1 (3) Allowances, Honoraria, etc.—				
Travelling allowance .. (fixed) .. Voted ..		6,578		6,900
Travelling allowance .. (ordinary) .. *Charged* ..		*800*		*900*
Voted ..		16,000		15,900
House-rent and other allowances .. .. *Charged* ..		*3,500*		*3,200*
Voted ..		34,522		34,500
Cost of passages .. .. .. *Charged* ..		*4,200*		1,600
Total .. *Charged* ..	*4,730*	*8,500*	*3,900*	*5,700*
Voted ..	59,629	57,100	63,000	57,300
F-1 (4) Contingencies—				
Contract contingencies—				
Petty supplies		565		550
Lighting charges		1,850		1,705
Conservancy charges		1,360		1,110
Purchase and repairs of furniture		200		200
Other charges		545		535
Non-contract contingencies—				
Pay of inferior servants		2,496		2,425
Rents, rates and taxes		25,184		24,340
Service postage and telegrams		1,400		1,100
Water charges		5,600		5,830
Telephone charges		1,100		1,120
Medicines		300		75
Supplies and services—				
Rent for Railway quarters occupied by Police		16,000		7,200
Clothing charges		5,000		4,750
Patrolling charges		2,000		4,500
Other charges		2,800		3,260
Total .. Voted ..	72,414	66,400	60,000	58,700
F-1 (5) Establishment Charges recoverable from other Governments Departments, etc.—				
Deduct—Contribution from B. B. & C. I. Rly. .. Voted ..	—19,388	—19,300	—19,300	—18,900
Total .. *Charged* ..	*17,798*	*23,100*	*14,400*	*17,100*
Voted ..	3,46,780	3,36,600	3,18,000	3,09,700
TOTAL .. B. B. & C. I. Railway Police ..	3,64,578	3,59,700	3,32,400	3,26,800

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS POLICE.							
F-2 (1) Pay of Officers—							
Superintendent (650—1,450 plus 150 spl. pay)	.. *Charged* ..	*1*	1		*10,000*		*19,200*
Assistant Superintendent (350—700 plus 100 spl. pay)	.. *Charged* ..	*1*	1		*9,000*		*7,300*
Inspectors (180—400)	.. Voted ..	9	8		27,000		24,300
Total ..	*Charged* ..			*19,277*	*19,000*	*21,600*	*26,500*
	Voted ..			32,437	27,000	33,000	24,300
F-2 (2) Pay of Establishment—							
Non-gazetted executive officers (75—200) ..	.. ..	37	37		62,445		63,925
Constabulary (20—50)	.. ..	765	765		2,46,443		2,47,578
Clerks (30—150)	.. ..	15	15		14,318		14,721
Servants (19—23)	.. ..	8	8		1,872		1,908
Probable savings	.. ..				—9,078		—12,132
Total	.. Voted ..			3,15,700	3,16,000	3,14,000	3,16,000
F-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance .. (fixed)	.. Voted ..				11,565		11,500
Travelling allowance .. (ordinary)	*Charged* ..				*1,100*		*1,100*
	Voted ..				18,000		19,500
House-rent and other allowances ..	.. Voted ..				45,535		45,200
Total ..	*Charged* ..			*3,264*	*1,100*	*1,300*	*1,100*
	Voted ..			76,004	75,100	75,000	76,200

DETAILED ACCOUNT No. 29-F. POLICE. F-Railway Police—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
F-2 GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS POLICE—concld.				
F-2 (4) Contingencies—				
Contract contingencies—				
Petty supplies		500		500
Lighting charges		2,600		2,600
Conservancy charges		5,650		5,650
Other charges		1,120		1,054
Non-contract contingencies—				
Pay of inferior servants		970		996
Rents, rates and taxes		7,440		7,200
Service postage and telegrams		6,500		5,900
Telephone charges		1,600		1,670
Water charges		4,500		5,100
Supplies and services—				
Clothing charges		6,800		7,200
Interest on capital expenditure on railway quarters occupied by Police ..		30,500		30,500
Other charges		2,680		3,580
Accoutrements		340		250
Total .. Voted ..	96,520	71,200	83,000	72,200
Total .. *Charged* ..	*22,541*	*20,100*	*22,900*	*27,600*
Total .. Voted ..	5,20,661	4,89,300	5,05,000	4,88,700
TOTAL .. Great Indian Peninsula and M. S. M. Railways Police ..	5,43,202	5,09,400	5,27,900	5,16,300

DETAILED ACCOUNT No. 29-G. POLICE. G-Criminal Investigation Department.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
G. CRIMINAL INVESTIGATION DEPARTMENT (Presidency)						
G-(1) Pay of Officers—						
Deputy Inspector-General of Police (1,950—2,150) .. *Charged* ..	1	*1*		*25,800*		*25,800*
Assistants to the Deputy Inspector-General of Police (650—700) .. .. *Charged* ..	2	*1*		*25,826*		*13,800*
Voted ..	..	*1*		....		12,300
Deputy Superintendents of Police (340—700) .. Voted ..	2	2		11,354		11,873
Inspectors (180—300) .. Voted ..	12	12		41,160		40,980
Superintendent, Finger Print Bureau (320—400) .. Voted ..	1	1		4,800		4,800
Probable savings .. .. .. *Charged* ..				*—5,626*		....
Voted ..				—14		—4,953
Total .. *Charged* ..			*39,966*	*46,000*	*51,000*	*39,600*
Total .. Voted ..			62,709	57,300	64,000	65,000
G-(2) Pay of Establishment—						
Non-gazetted executive officers (75—145)	29	29		56,110		57,140
Finger Print Bureau and other special establishments (40—450) ..	34	34		47,022		48,138
Constabulary (28—50)	16	16		10,404		10,404
Servants (9—22)	29	30		6,320		6,264
Temporary establishment				5,000		4,878
Probable savings				—56		—4,924
Total .. Voted ..			1,19,726	1,24,800	1,20,000	1,21,900
G-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..				*2,000*		*2,000*
Voted ..				20,000		22,000
House-rent and other allowances .. .. Voted ..				22,400		22,200
Total .. *Charged* ..			*6,018*	*2,000*	*3,700*	*2,000*
Total .. Voted ..			44,622	42,400	49,000	44,200
G-(4) Contingencies—						
Contract contingencies—						
Petty supplies						
Lighting charges				1,120		1,120
Other charges				500		500
				6,128		6,160
Non-contract contingencies—						
Service postage and telegrams						
Telephone charges				3,000		3,000
Other charges				1,200		1,250
				412		400
Supplies and services—						
Other charges				1,040		1,270
Total .. Voted ..			11,023	13,400	12,000	13,700
Total .. *Charged* ..			*45,984*	*48,000*	*54,700*	*41,600*
Total .. Voted ..			2,38,080	2,37,900	2,45,000	2,44,800
TOTAL .. Criminal Investigation Department (Presidency) ..			2,84,064	2,85,900	2,99,700	2,86,400

DETAILED ACCOUNT No. 29-H. POLICE. H-CHARGES IN ENGLAND.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
H-1 Leave salaries and deputation pay—(High Commissioner for India)	*Charged* ..	*1,46,694*	*1,65,120*	*1,37,600*	*45,840*
	Voted ..	19,267	15,480	30,280	....
H-2 Sterling overseas pay—(High Commissioner for India)	.. *Charged* ..	*1,12,178*	*1,11,320*	*1,37,800*	*1,46,960*
H-3 Stores for India—(High Commissioner for India)	.. Voted ..	4,177	7,400	5,360	13,760
H-4 Outfit allowance of Indian Police Probationers (Secretary of State for India)	.. *Charged* ..	*1,600*	....	*1,200*	*800*
H-5 Other charges—(High Commissioner for India)	.. *Charged* ..	*2,637*	*3,000*	*2,400*	....
H-5 Other charges—(Secretary of State for India)	.. *Charged* ..	....	*1,200*	....	....
Total ..	*Charged* ..	*2,63,109*	*2,80,640*	*2,79,000*	*1,93,600*
	Voted ..	23,444	22,880	35,640	13,760
TOTAL, Charges in England ..		2,86,553	3,03,520	3,14,640	2,07,360

30-PORTS AND PILOTAGE. B-Other Ports.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
PORTS ESTABLISHMENTS.					
CHARGES FOR THE SURVEY OF STEAM VESSELS.					
Establishment charges payable to other Governments, Departments, etc.—					
Add—Local Government's share of cost of the Marine Survey Department, Bombay.	*Charged* ..	*1,772*	*4,200*	*4,900*	*4,200*
	Voted ..	186	400	400	400
For rounding ..	*Charged* ..		*—200*	*+100*	*—200*
	Voted ..		+600	+600	+600
TOTAL ..		1,958	5,000	6,000	5,000
	Charged ..	*1,772*	*4,000*	*5,000*	*4,000*
	Voted ..	186	1,000	1,000	1,000

36-SCIENTIFIC DEPARTMENTS.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Grants-in-aid and Donations to Scientific Societies and Institutes .. .. Voted ..	36-A	5,100	4,100	23,000	15,650
B-Museums .. .. Voted ..	36-B	98,239	90,700	91,000	91,200
For rounding .. .. Voted ..			+200	....	+150
TOTAL .. Voted ..		1,03,339	95,000	1,14,000	1,07,000

DETAILED ACCOUNT No. 36-A.
36-SCIENTIFIC DEPARTMENTS.
A-Grants-in-aid and Donations to Scientific Societies and Institutes.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Grants-in-aid, Contributions and Donations.				
Royal Asiatic Society	4,600	3,600		15,150
Bombay Art Society	500	500		500
TOTAL .. Voted ..	5,100	4,100	23,000	15,650

DETAILED ACCOUNT No. 36-B.
36-SCIENTIFIC DEPARTMENTS.
B-Museums.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Grants-in-aid, Contributions and Donations.				
Grant-in-aid to the Historical Museum at Satara	2,339	....		
Grant of annuity to the Parasnis family in perpetuity	2,400	2,400		2,400
Grant-in-aid to the Archæological Museum at Bijapur	1,300	1,300		1,300
Grant-in-aid to the Prince of Wales' Museum of Western India	92,200	85,000		85,000
Grant-in-aid to the Lord Reay Industrial Museum at Poona		2,000		2,500
TOTAL .. Voted ..	98,239	90,700	91,000	91,200

37-EDUCATION.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.					
A Grants to universities	37-A	1,50,436	1,50,400	1,50,400	1,50,400
B Government arts colleges	37-A	9,66,681	8,74,000	8,54,000	9,33,600
C Grants to non-government arts colleges	37-A	1,40,050	2,32,000	2,30,000	2,32,000
D Government professional colleges	37-A	5,31,067	5,49,500	5,28,600	5,30,800
E Grants to non-government professional colleges ..	37-A	....	....	....	....
TOTAL ..		17,88,234	18,05,900	17,63,000	18,46,800
Charged ..		*4,04,575*	*2,98,300*	*2,70,300*	*3,24,300*
Voted ..		13,83,659	15,07,600	14,92,700	15,22,500
B-SECONDARY.					
F Government secondary schools	37-B	8,28,065	8,28,800	7,34,800	7,53,600
G Direct grants to non-government secondary schools—					
(1) Anglo-Indian and European communities	37-B	4,39,874	4,40,000	4,45,000	4,52,700
(2) Other communities	37-B	10,74,821	10,95,600	11,98,400	11,88,500
H Grants to local bodies for secondary education	37-B	69,197	67,800	67,800	78,700
TOTAL .. Voted ..		24,11,957	24,32,200	24,46,000	24,73,500
C-PRIMARY.					
I Government primary schools	37-C	9,126	9,400	9,400	9,300
J Direct grants to non-government primary schools.. ..	37-C	4,17,925	9,71,100	7,21,100	7,77,000
K Grants to local bodies for primary education	37-C	1,22,14,712	1,23,00,500	1,18,64,500	1,17,68,900
K-1 Special Development Programme		....	5,00,000	5,00,000	3,09,000
TOTAL ..		1,26,41,763	1,37,81,000	1,30,95,000	1,28,64,200
Charged ..		....	....	....	....
Voted ..		1,26,41,763	1,37,81,000	1,30,95,000	1,28,64,200

37-EDUCATION.	Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised. Estimate, 1939–40.	Budget Estimate, 1940–41.
D-SPECIAL.		Rs.	Rs.	Rs.	Rs.
L Government Special Schools	37-D	6,72,389	9,90,500	8,65,500	10,55,900
M Direct Grants to Non-government Special Schools—					
(1) Anglo-Indian and European Communities	37-D	18,255	18,200	18,200	18,400
(2) Other communities	37-D	1,03,063	2,05,100	3,47,000	2,12,000
M-1-Special Development Programme	37-D	....	....	....	1,91,000
N Grants to Local Bodies for Special Education	37-D	2,728	8,400	8,300	5,700
TOTAL		7,96,435	12,22,200	12,39,000	14,83,000
Charged		....	....	....	....
Voted		7,96,435	12,22,200	12,39,000	14,83,000
E-GENERAL.					
O Direction	37-E	1,67,168	1,70,800	1,70,000	1,58,700
P Inspection—					
(1) Anglo-Indian and European communities	37-E	15,056	23,900	8,000	12,800
(2) Other communities	37-E	5,96,407	8,28,700	7,83,000	8,61,300
Q Scholarships—					
(1) Anglo-Indian and European communities	37-E	17,997	19,000	18,000	18,700
(2) Other communities	37-E	3,25,886	4,05,600	4,06,000	4,05,900
R Miscellaneous—					
(1) Anglo-Indian and European communities	37-E	5,704	4,300	4,000	4,400
(2) Other communities	37-E	1,98,575	1,93,300	2,05,000	2,08,400
Lump provision for new Schemes of educational expansion and improvement		....	....	....	....
TOTAL		13,26,793	16,45,600	15,94,000	16,70,200
Charged		*70,569*	*83,000*	*89,000*	*74,300*
Voted		12,56,224	15,62,600	15,05,000	15,95,900
F-CHARGES IN ENGLAND.					
S Charge in England—High Commissioners—					
(1) Anglo-Indian and European communities — *Charged*	37-F	....	....	....	....
(1) Anglo-Indian and European communities — Voted	37-F	7,125	7,240	15,640	....
(2) Other Communities — *Charged*	37-F	*43,552*	*50,200*	*40,920*	*12,360*
(2) Other Communities — Voted	37-F	47,690	47,160	33,880	13,880
TOTAL		98,367	1,04,600	90,440	26,240
Charged		*43,552*	*50,200*	*40,920*	*12,360*
Voted		54,815	54,400	49,520	13,880
T Loss or gain by exchange—					
(1) Anglo-Indian and European communities — *Charged*		....	....	....	....
(1) Anglo-Indian and European communities — Voted		46	....	54	....
(2) Other Communities — *Charged*		*285*	....	*143*	....
(2) Other Communities — Voted		317	....	118	....
TOTAL		648	....	315	....
Charged		*285*	....	*143*	....
Voted		363	....	172	....
For rounding — *Charged*		....	*+500*	*—363*	+40
For rounding — Voted		....	....	+608	+20
GRAND TOTAL		1,90,64,197	2,09,92,000	2,02,28,000	2,03,64,000
Charged		*5,18,982*	*4,32,000*	*4,00,000*	*4,11,000*
Voted		1,85,45,215	2,05,60,000	1,98,28,000	1,99,53,000

MO-I Bk H 1745—54

DETAILED ACCOUNT No. 37A. EDUCATION. University.		Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
A-UNIVERSITY.							
A-(1) Grants to Universities—							
Recurring grant—Bombay University ..	*Charged* ..				....		....
	Voted ..				1,17,000		1,17,000
Recurring grant— Do. ..	.. Voted ..				33,400		33,400
Non-recurring grant Do. ..	.. Voted ..				....		....
TOTAL ..				1,50,436	1,50,400	1,50,400	1,50,400
	Charged ..			*1,17,000*	....	....	....
	Voted ..			33,436	1,50,400	1,50,400	1,50,400
B-GOVERNMENT ARTS COLLEGES.							
Summary.							
B-1 Science College	..			1,99,293	1,89,300	1,90,300	1,89,700
B-2 Other Arts Colleges	..			7,67,388	6,84,700	6,63,700	7,43,900
TOTAL ..				9,66,681	8,74,000	8,54,000	9,33,600
	Charged ..			*1,99,022*	*1,37,400*	*1,31,400*	*1,89,300*
	Voted ..			7,67,659	7,36,600	7,22,600	7,44,300
DETAILS.							
B-1 SCIENCE COLLEGE.							
ROYAL INSTITUTE OF SCIENCE, BOMBAY.							
B-1 (1) Pay of Officers—							
Principal and professors (400—1,500) ..	.. *Charged* ..	*4*	*4*		*49,800*		*50,500*
Professors and other officers (170—1,500)	.. Voted ..	6	6		32,600		35,400
Total ..	*Charged* ..			*48,188*	*49,800*	*49,800*	*50,500*
	Voted ..			40,725	32,600	34,600	35,400
B-1 (2) Pay of Establishment—							
Clerks (60—160)	..	3	3		4,536		4,350
Laboratory assistants (79—115)	..	5	5		7,320		7,250
Field artists collectors (35—150)	..	2	2		2,400		2,400
Demonstrators, physical Instructor, assistant lecturers, store keeper and machanic (54—250)	..	9	10		22,662		21,900
Servants (20—25)	..	16	15		4,644		4,300
Temporary establishment	..	11	9		8,438		7,800
Total .. Voted	..			53,280	50,000	48,000	48,000
Carried over	..			1,42,193	1,32,400	1,32,400	1,33,900

DETAILED ACCOUNT No. 37-A. EDUCATION. University—contd.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
DETAILS—*contd.*					
B-1 SCIENCE COLLEGE—concld.					
ROYAL INSTITUTE OF SCIENCE, BOMBAY—*concld*					
Brought forward ..		1,42,193	1,32,400	1,32,400	1,33,900
B-1 (3) Allowances, Honoraria, etc.—					
Travelling allowance (ordinary)	*Charged* ..		*350*		*300*
	Voted ..		1,000		1,000
House-rent and other allowances	*Charged* ..		*3,150*		*3,000*
	Voted ..		5,000		6,100
Total ..	*Charged* ..	*3,558*	*3,500*	*3,500*	*3,300*
	Voted ..	7,341	6,000	7,000	7,100
B-1 (4) Contingencies—					
Contract contingencies—					
Purchase of books and periodicals			5,900		4,900
Purchase of apparatus and chemicals			20,100		20,250
Telephone charges			250		250
Electric charges			1,500		1,200
Water supply			2,250		1,600
Gas charges			3,200		2,300
Other charges			700		1,000
Non-contract contingencies—					
Rents, rates and taxes			6,914		6,925
Service postage and telegrams			300		300
Reserve at the disposal of the Director of Public Instruction			100		100
Customs duty on imported stores			3,900		4,000
Pay of inferior servants			2,286		2,575
Total ..	Voted ..	46,201	47,400	47,400	45,400
TOTAL ..		1,99,293	1,89,300	1,90,300	1,89,700
	Charged ..	*51,746*	*53,300*	*53,300*	*53,800*
	Voted ..	1,47,547	1,36,000	1,37,000	1,35,900

DETAILED ACCOUNT No. 37A EDUCATION. University—contd.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.							
B-2 Other Arts Colleges.							
B-2 (1) Pay of Officers—							
Principals and professors (400—1,750)	.. *Charged* ..	*8*	*8*		*78,300*		*1,30,500*
Professors and other officers (170—1,200)	.. Voted ..	59	59		3,36,000		3,19,000
Director of Kannada Research (250—400)	.. Voted ..	1	1		3,000		3,000
Total ..	*Charged* ..			*1,01,983*	*78,300*	*74,300*	*1,30,500*
	Voted ..			3,23,413	3,39,000	3,13,000	3,22,000
B-2 (2) Pay of Establishment—							
Assistant lecturers, demonstrators, physical instructors and teachers (70—350)	..	42	55		96,661		1,08,300
Hostel superintendent (150)	..	1	1		1,800		1,800
Clerks (30—160)	..	15	15		17,269		17,300
Laboratory assistants (25—100)	..	6	7		3,889		4,400
Servants (15—28)	..	37	37		8,481		8,400
Temporary establishment	..				32,700		43,100
Total ..	*Charged* ..			*258*	....	....	....
	Voted ..			1,59,722	1,60,800	1,70,800	1,83,300
B-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance—(ordinary) ..	.. *Charged* ..				*800*		*900*
Travelling allowance—(ordinary) ..	.. Voted ..				2,950		3,000
House-rent and other allowances ..	.. *Charged* ..				*5,000*		*4,100*
	Voted ..				16,350		16,800
Cost of passages under the Superior Civil Services Rules, 1924	..						
Total ..	*Charged* ..			*5,216*	*5,800*	*3,800*	*5,000*
	Voted ..			18,352	19,300	20,300	19,800
Carried over ..	*Charged* ..			*1,07,457*	*84,100*	*78,100*	*1,35,500*
	Voted ..			5,01,487	5,19,100	5,04,100	5,25,100

DETAILED ACCOUNT No. 37-A. **EDUCATION.** **University**—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B-GOVERNMENT ARTS COLLEGES—contd.						
B-2 Other Arts Colleges—contd.						
Brought forward .. *Charged* ..			*1,07,457*	*84,100*	*78,100*	*1,35,500*
Brought forward .. Voted ..			5,01,487	5,19,100	5,04,100	5,25,100
B-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				15,673		15,540
Purchase of apparatus and chemicals				23,441		24,300
Telephone charges				682		675
Electric charges				4,850		5,100
Gas charges				....		1,000
Petrol charges				....		400
Water supply				5,080		5,150
Purchase and repairs of furniture				1,650		1,700
Other charges				4,184		4,930
Non-contract contingencies—						
Rents, rates and taxes				4,339		3,480
Service postage and telegrams				994		965
Other non-contract contingencies				5,100		4,860
Other supplies and services				....		....
Studentship				1,800		1,800
Customs duty on imported stores				2,425		2,500
Maintenance of gas plant at the Gujarat College				1,000		....
Reserve at the disposal of the Director of Public Instruction ..				500		500
Pay of inferior servants				9,782		10,400
Total .. *Charged* ..			*39,819*	....	....	....
Total .. Voted ..			1,18,625	81,500	81,500	83,300
TOTAL ..			7,67,388	6,84,700	6,63,700	7,43,900
Charged ..			*1,47,276*	*84,100*	*78,100*	*1,35,500*
Voted ..			6,20,112	6,00,600	5,85,600	6,08,400

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			R .	Rs.	Rs.	Rs.
C—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.						
Recurring grants				2,32,000		2,32,000
Non-recurring grants				....		....
TOTAL ..			1,40,050	2,32,000	2,30,000	2,32,000
Charged ..			....	*75,000*	*73,000*	*75,000*
Voted ..			1,40,050	1,57,000	1,57,000	1,57,000
D—GOVERNMENT PROFESSIONAL COLLEGES.						
SUMMARY.						
D-1 LAW COLLEGE			65,414	60,500	63,600	53,000
D-2 COLLEGE OF ENGINEERING, POONA			2,25,177	2,13,800	2,10,800	2,15,400
D-3 TRAINING COLLEGES FOR SECONDARY TEACHERS			1,01,576	1,26,300	1,16,300	1,31,700
D-4 SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY ..			1,38,900	1,48,900	1,37,900	1,30,700
TOTAL ..			5,31,067	5,49,500	5,28,600	5,30,800
Charged ..			*88,553*	*85,900*	*65,900*	*60,000*
Voted ..			4,42,514	4,63,600	4,62,700	4,70,800
DETAILS.						
D-1.—LAW COLLEGE.						
D-1 (1) Pay of Officers—						
Principal, professors and Registrar (170—1,250)	11	12		44,800		42.300
Total .. Voted ..			41,733	44,800	48,800	42,300
D-1 (2) Pay of Establishment—						
Clerks (60—160)	4	3		7,672		2,800
Servants (19—24)	5	5		1,468		1,400
Temporary establishment				360		400
Total .. Voted ..			11,609	9,500	5,500	4,600
D-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance				....		....
House-rent and other allowances				400		400
Total .. Voted ..			325	400	500	400
D-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				3,525		3,525
Telephone charges				175		175
Electric charges				625		600
Purchase and repairs of furniture				750		625
Other charges				600		625
Non-contract contingencies—						
Service postage and telegrams				125		150
Total .. Voted ..			11,747	5,800	8,800	5,700
TOTAL .. Voted ..			65,414	60,500	63,600	53,000

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.		Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.				Rs.	Rs.	Rs.	Rs.
D-2 College of Engineering, Poona.							
D-2 (1) Pay of Officers—							
Principal and professors (400—1,750)	*Charged*	2	2		*14,900*		*15,300*
Professors and other officers (170—1,375)	Voted	14	14		69,200		72,100
Leave salary	Voted						
Total	*Charged*			*23,266*	*14,900*	*14,900*	*15,300*
Total	Voted			69,931	69,200	68,700	72,100
D-2 (2) Pay of Establishment—							
Teachers and instructors (100—250)		4	4		10,980		11,100
Clerks (25—140)		5	5		5,280		5,260
Curator and laboratory assistants (30—180)		1	1		600		600
Servants (16—20)		9	9		1,992		2,000
Workshop establishment (30—240)		7	7		6,726		8,120
Engineering laboratory establishment (45—215)		5	5		7,508		7,420
Temporary establishment					42,314		40,700
Total	Voted			76,076	75,400	72,700	75,200
D-2 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	*Charged*				*700*		*100*
Travelling allowance (ordinary)	Voted				1,250		1,500
House-rent and other allowances	*Charged*				....		....
House-rent and other allowances	Voted				650		600
Cost of passages under the Superior Civil Services Rules, 1924	*Charged*				.....		....
Total	*Charged*			*1,954*	*700*	*700*	*100*
Total	Voted			2,095	1,900	2,000	2,100
D-2 (4) Contingencies—							
Contract contingencies—							
Purchase of apparatus and chemicals					37,772		37,700
Telephone charges					228		230
Electric charges					180		180
Water supply					2,900		2,900
Library charges					1,520		1,520
Other charges					600		600
Non-contract contingencies—							
Rents, rates and taxes					382		380
Service postage and telegrams					492		490
Other supplies and services					3,980		3,170
Customs duty on imported stores					250		170
Reserve at the disposal of the Director of Public Instruction					60		60
Pay of inferior servants					3,336		3,200
Total	Voted			51,855	51,700	51,800	50,600
TOTAL				2,25,177	2,13,800	2,10,800	2,15,400
	Charged			*25,220*	*15,600*	15,600	*15,400*
	Voted			1,99,957	1,98,200	1,95,200	2,00,000

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.							
D-3 Training Colleges for Secondary Teachers.							
D-3 (1) Pay of Officers—							
Principals	*Charged*	*1*	*1*		*22,800*		*22,700*
	Voted	1	1		12,662		14,240
Professors and lecturers (300—900 and 170—650)	Voted	14	14		45,978		47,500
Special pay to medical officer for medical charge					360		360
Total	*Charged*			*16,763*	*22,800*	*14,800*	*22,700*
	Voted			36,948	59,000	56,000	62,100
D-3 (2) Pay of Establishment—							
Clerks (30—80)		4	4		4,397		5,280
Assistant lecturers (70—260)		6	6		10,734		11,900
Teachers under training					4,000		4,000
Servants (14—23)		4	4		969		920
Deduct—Probable savings							
Total	Voted			14,125	20,100	18,100	22,100
D-3 (3) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary)	*Charged*				*150*		*200*
	Voted				1,500		600
House-rent and other allowances	*Charged*				*950*		*900*
	Voted				4,500		4,500
Cost of passages under the Superior Civil Services Rules, 1924	*Charged.*				....		....
Total	*Charged*			*1,012*	*1,100*	*1,100*	*1,100*
	Voted			3,918	6,000	5,000	5,100
D-3 (4) Contingencies—							
Contract contingencies—							
Purchase of books and periodicals					7,525		3,200
Purchase of apparatus and chemicals							2,000
Telephone charges							175
Electric charges							75
Water supply							650
Other charges							1,450
Non-contract contingencies							
Rents, rates and taxes					591		320
Service postage and telegrams							340
Other supplies and services					....		....
Stipends to teachers from non-Government schools under training					7,000		7,000
Reserve at the disposal of the Director of Public Instruction					193		190
Pay of inferior servants					1,991		3,200
Total	Voted			28,810	17,300	21,300	18,600
TOTAL				1,01,576	1,26,300	1,16,300	1,31,700
TOTAL	*Charged*			*17,775*	*23,900*	*15,900*	*23,800*
	Voted			83,801	1,02,400	1,00,400	1,07,900

DETAILED ACCOUNT No. 37A. EDUCATION. University—contd.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT PROFESSIONAL COLLEGES—contd.							
D-4 Sydenham College of Commerce and Economics, Bombay.							
D-4 (1) Pay of Officers—							
Principal and professors (400—1,500) ..	.. *Charged* ..	*3*	*3*		*34,628*		*18,900*
Professors, etc. (170—600) ..	.. Voted ..	11	13		42,100		47,300
Leave salary	.. *Charged* ..	..	..		*9,572*		....
Total ..	*Charged* ..			*43,011*	*44,200*	*32,200*	*18,900*
	Voted ..			35,905	42,100	44,100	47,300
D-4 (2) Pay of Establishment—							
Assistant and part-time lecturers and instructors	.. ..	5	7		10,052		8,040
Physical Instructor	.. ..		1		....		500
Clerks and Librarian (30—175) ..	.. ..	5	5		4,980		6,240
Servants (23—24)	.. ..	4	4		1,580		1,140
Temporary establishment ..	.. ..	..	..		3,588		7,280
Total ..	Voted ..			15,989	20,200	20,200	23,200
D-4 (3) Allowances, Honoraria, etc.—							
Travelling allowance .. (Ordinary) ..	*Charged* ..				*500*		*500*
	Voted ..				100		150
House-rent and other allowances	*Charged* ..				*1,700*		*1,400*
	Voted ..				6,200		5,950
Total ..	*Charged* ..			*2,547*	*2,200*	*2,200*	*1,900*
	Voted ..			3,451	6,300	5,300	6,100
D-4 (4) Contingencies—							
Contract contingencies—							
Purchase of books and periodicals	.. ..				1,800		1,800
Telephone charges ..	.. ..				225		225
Electrical charges ..	.. ..				525		525
Water supply ..	.. ..				370		370
Purchase and repairs of furniture	.. ..				500		500
Library charges ..	.. ..				1,400		1,400
Other charges ..	.. ..				680		680
Non-contract contingencies—							
Rents, rates and taxes ..	.. ..				25,066		24,332
Service postage and telegrams ..	.. ..				298		300
Pay of inferior servants ..	.. ..				3,036		3,168
Total ..	Voted ..			37,997	33,900	33,900	33,300
TOTAL ..				1,38,900	1,48,900	1,37,900	1,30,700
Total ..	*Charged* ..			*45,558*	*46,400*	*34,400*	*20,800*
	Voted ..			93,342	1,02,500	1,03,500	1,09,900

DETAILED ACCOUNT No. 37A. EDUCATION. University—concld.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
E-GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.						
E-1 Grants-in-aid, Contributions and Donations.						
Recurring grants				....	.	....
Non-recurring grants				....		....
TOTAL .. Voted ..			....	....	....	....
DETAILED ACCOUNT No. 37B. **EDUCATION.** **Secondary.**						
F-GOVERNMENT SECONDARY SCHOOLS.						
SUMMARY.						
F-1 SECONDARY SCHOOLS FOR BOYS			7,61,784	7,20,700	6,27,700	5,90,700
F-2 SECONDARY SCHOOLS FOR GIRLS			56,786	69,600	87,600	1,04,100
F-3 CHARGES IN CONNECTION WITH EDUCATION IN PHYSICAL CULTURE .			9,495	....	....	....
F-4 VOCATIONAL SCHOOLS			....	38,500	19,500	58,800
TOTAL .. Voted ..			8,28,065	8,28,800	7,34,800	7,53,600
DETAILS.						
F-1 SECONDARY SCHOOLS FOR BOYS.						
F-1 (1) Pay of Officers—						
Principal and head masters (170—800)	19	19		70,449		71,060
Special pay to medical officer for medical charge				240		240
Leave salary				1,911		....
Total .. Voted ..			81,459	72,600	70,600	71,300
F-1 (2) Pay of Establishment—						
Head masters, assistant masters, teachers and superintendent (30—300)	345	304		5,33,672		4,14,500
Clerks (30—100)	21	20		20,198		15,300
Laboratory assistants (20—30)	14	12		4,815		4,100
Servants (12—21)	66	55		12,990		10,800
Temporary establishment				3,600		4,300
Special pay to medical officer for medical charge				1,560		1,200
Deduct—Probable Savings				—4,135		....
Total .. Voted ..			5,61,920	5,72,700	4,83,700	4,50,200
Carried over ..			6,43,379	6,45,300	5,54,300	5,21,500

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought over ..			6,43,379	6,45,300	5,54,300	5,21,500
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-1 SECONDARY SCHOOLS FOR BOYS—contd.						
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance { ordinary				3,000		3,100
Do. do. { Fixed				....		....
House-rent and other allowances				10,146		10,200
Allowance for medical inspection of school children				1,054		400
Total .. Voted ..			12,885	14,200	15,200	13,700
F-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				5,919		5,260
Purchase of apparatus and chemicals				2,845		2,450
Telephone charges				235		255
Water supply				3,490		3,573
Purchase and repairs of furniture				3,166		3,027
Boarding charges				1,405		720
Other charges				7,525		6,395
Non-contract contingencies—						
Rents, rates and taxes				11,214		12,400
Service postage and telegrams				1,798		1,420
Other supplies and services						
Reserve at the disposal of the Director of Public Instruction ..				940		900
Pay of inferior servants				22,663		19,100
Voted ..			1,05,520	61,200	58,200	55,500
TOTAL .. Voted ..			7,61,784	7,20,700	6,27,700	5,90,700

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F-2 SECONDARY SCHOOLS FOR GIRLS.						
F-2 (1) Pay of Officers—						
Lady superintendent and head mistresses	2	5		4,200		9,600
Leave salary				.....		....
Special pay to medical officer for medical charge				.....		....
Total .. Voted ..			3,444	4,200	5,200	9,600
F-2 (2) Pay of Establishment—						
Head mistresses, assistant masters, etc. (30—300)	36	60		48,644		70,700
Clerks (35)	1	7		720		3,100
Laboratory Hamals	..	1		.....		200
Servants (16—18)	9	17		1,524		2,400
Temporary establishment				600		600
Special pay for Medical Officer for Medical charge				.....		100
Deduct—Probable savings				—588		....
Total .. Voted ..			44,829	50,900	66,900	77,100
F-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				215		200
House-rent and other allowances				773		900
Allowance for medical inspection of school children				212		100
Total .. Voted ..			1,070	1,200	1,200	1,200
F-2 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				335		335
Purchase and repairs of furniture				265		265
Other charges				435		535
Non-contract contingencies—						
Rents, rates and taxes				4,277		4,060
Service postage and telegrams				996		245
Purchase of furniture				5,200		8,480
Reserve at the disposal of the Director of Public Instruction ..				100		100
Pay of inferior servants				1,692		2,180
Total .. Voted ..			7,443	13,300	14,300	16,200
TOTAL .. Voted ..			56,786	69,600	87,600	1,04,100

DETAILED ACCOUNT No. 37-B. 37, EDUCATION. Secondary—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-GOVERNMENT SECONDARY SCHOOLS—contd.						
F-4 (a) VOCATIONAL SCHOOLS.						
F-4 (a)-(1) Pay of Establishment—						
Instructors and Teachers (45—175)	16	9		10,000		8,150
Fieldmen and servants (15—25)	14	4		2,500		750
Total..Voted			....	12,500	5,500	8,900
F-4 (a)-(2) Allowances, Honoraria, etc.—						
Travelling Allowance				600		1,090
Allowance for Medical Inspection of school children				....		10
Total..Voted			....	600	600	1,100
F-4-(a)-(3) Contingencies—						
Contract contingencies						6,770
Non-contract contingencies—						
Rents, rates and taxes						1,000
Purchase of Equipment						10,480
Aquisition of Land				7,400		17,200
Other Supplies and services						800
Pay of Inferior servants						2,950
Total..Voted			....	7,400	7,400	39,200
Total..Voted 4 (a)			....	20,500	13,500	49,200
F-4-(b) TECHNICAL SCHOOL.						
(*i*) *Mechanical Engineering Department.*						
F-4-(b)-(1) Pay of Establishment—						
Engineering Superintendent. (180—260)	1	1		2,100		2,200
Technical Draftsmen and Workshop establishment (60—130)	10	3		3,370		2,100
Servants	..	2		....		300
(*ii*) *Electrical Engineering Department.*						
Electrical Superintendent	1	..		1,800		....
Electrical Workshop establishment	12	..		2,730		....
Total..Voted			....	10,000	3,000	4,600
F-4-(b)-(2) Contingencies—						
Contract contingencies				....		1,000
Non-contract contingencies—						
Purchase of Equipment				8,000		4,000
Total..Voted			....	8,000	3,000	5,000
Total..Voted 4 (b)			....	18,000	6,000	9,600
TOTAL 4 (a) and (b)..Voted			....	38,500	19,500	58,800

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DETAILED ACCOUNT No. 37B. EDUCATION. Secondary—concld.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
G-DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) Ordinary Grants-in-aid—				
To secondary schools		3,11,020		3,11,000
(b) Special Grants-in-aid—				
For Anglo-Indian and European Education		1,07,340		1,09,300
Grants to soldiers' children		2,500		500
(ii) Non-recurring.				
Building grants		18,000		18,000
Miscellaneous		1,140		1,200
Lump Provision		....		12,700
Total .. Voted ..	4,39,874	4,40,000	4,45,000	4,52,700
(2) Other Communities.				
G-(2) Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G-(2) (a) Ordinary grants-in-aid, etc.—				
English teaching schools		1,90,070		1,40,000
Anglo-Vernacular schools		8,27,790		9,67,500
G-(2) (b) Special grants-in-aid, etc.—				
War and fee grants		19,240		23,000
Scheme for provident fund for teachers in recognized Secondary Schools ..		10,000		10,000
Grants for physical education		30,000		20,000
Do. do. (for play grounds and sites)		10,000		10,000
(ii) Non-Recurring.				
Building grants		....		8,000
Grants for apparatus, books and furniture		8,500		10,000
Total .. Voted ..	10,74,821	10,95,600	11,98,400	11,88,500
H-GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H-1 Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H-1 (a) Ordinary grants-in-aid, etc.—				
Anglo-Vernacular schools		67,080		77,300
H-1 (b) Special grants-in-aid, etc.—				
War and fee grants		320		1,000
(ii) Non-recurring.				
Grants for apparatus, books, etc.		400		400
Total .. Voted ..	69,197	67,800	67,800	78,700

DETAILED ACCOUNT No. 37C. EDUCATION. Primary.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
I-GOVERNMENT PRIMARY SCHOOLS.							
DETAILS.							
I-PRIMARY SCHOOLS FOR BOYS.							
I-I (1) Pay of Establishment—							
Head masters, assistant masters, etc. (30—60)		10	10		5,508		5,410
Servants		1	1		180		180
Provident fund contribution					172		170
Special pay to medical officer					240		240
Deduct—Probable savings					....		
Total ..	Voted			5,941	6,100	6,100	6,000
I-I (2) Allowances, Honoraria, etc.—							
Travelling allowance (Ordinary)					50		50
Do. (Fixed)					30		30
Allowance for medical charge					120		120
Total ..	Voted			98	200	200	200
I-I (3) Contingencies—							
Contract contingencies—							
Purchase of books and periodicals					7		10
Water supply					48		50
Purchase and repairs of furniture					49		10
Other charges					146		180
Non-contract contingencies—							
Rent, rates and taxes					1,200		1,175
Service postage and telegrams					34		100
Pay of inferior servants					1,616		1,575
Total ..	Voted			3,087	3,100	3,100	3,100
TOTAL ..	Voted			9,126	9,400	9,400	9,300

DETAILED ACCOUNT No. 37C. EDUCATION. Primary—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
J-DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
Grants-in-aid, Contributions and Donations—				
(i) Recurring.				
1. Ordinary grants		19,000		19,000
2. Ordinary grant for physical education		1,000		1,000
3. War and fee grants		1,100		1,000
4. Grants to primary schools by private agencies		9,50,000		7,56,000
(ii) Non-recurring.				
1. Building grants		....		....
2. Grants for apparatus, books and furniture		....		....
TOTAL .. Voted ..	4,17,925	9,71,100	7,21,100	7,77,000
K-GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to the Bombay Municipality .. .. .. *Charged* ..		....		....
Voted ..		8,70,000		9,45,000
Grants to local bodies other than the Bombay Municipality .. *Charged* ..		....		....
Voted ..		1,06,30,000		1,06,10,000
Grants for opening of basic Schools		49,050		73,700
Grants to local bodies for physical education		70,000		70,000
Grants to local bodies for medical inspection of children in primary schools ..		1,00,000		30,000
Provision for expansion of primary education		5,00,000		....
(ii) Non-recurring.				
Building and equipment grants		30,000		30,000
Grants for opening of basic schools		44,000		10,200
Training of primary teachers deputed for training in agriculture on Government Farms and at the College of Agriculture, Poona.		7,450		....
TOTAL ..	1,22,14,712	1,23,00,500	1,18,64,500	1,17,68,900
Charged ..	....	....	....	....
Voted ..	1,22,14,712	1,23,00,500	1,18,64,500	1,17,68,900
K-1. SPECIAL DEVELOPMENT PROGRAMME.				
Provision for school buildings .. .. .. Voted ..	....	5,00,000	5,00,000	3,09,000

DETAILED ACCOUNT No. 37D. **EDUCATION.** **Special.**	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
L-GOVERNMENT SPECIAL SCHOOLS.			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
L-1 Training Schools for Boys			2,75,257	5,13,900	4,68,900	5,62,500
L-2 Training Schools for Girls			1,97,940	2,35,800	2,12,800	2,62,000
L-3 Commercial Class in Bombay			5,106	4,800	5,700	5,000
L-4 Jehangir Dinshaw Vakil Commercial School, Broach .			3,101	3,200	3,300	3,400
L-5 School of Art			1,13,865	1,10,200	1,09,200	1,10,800
L-6 Charges in connection with Adult Education			38,314	10,000	....	....
L-7 Training Institute for Physical Education			32,106	33,400	39,400	39,600
L-8 Short term courses in physical education for teachers ..			6,700	69,200	26,200	58,900
L-9 Agricultural Schools			....	....	....	13,700
Lump provision for expansion of the existing Training Institutions .			....	10,000	....	....
TOTAL ..			6,72,389	9,90,500	8,65,500	10,55,900
Charged ..			....	....	....	....
Voted ..			6,72,389	9,90,500	8,65,500	10,55,900
DETAILS.						
L-GOVERNMENT SPECIAL SCHOOLS.						
L-1 TRAINING SCHOOLS FOR BOYS.						
L-1 (1) Pay of Officers— Principals (170—800)	4	5		13,140		9,740
Special pay to medical officer for medical charge				660		660
Total .. Voted ..			9,072	13,800	9,800	10,400
L-1 (2) Pay of Establishment— Head masters, assistant masters and teachers in Training school (30—300)	83	131		1,23,560		1,80,700
Head masters, assistant masters in Practising schools (35—75) ..	56	62		38,463		41,630
Clerks (30—100)	11	24		9,942		13,200
Servants (15—21)	31	45		5,889		9,120
Temporary establishment				15,211		930
Special pay to medical officer for medical charge				480		960
Provident fund contribution				255		360
Total .. Voted ..			1,61,204	1,93,800	2,06,800	2,46,900
L-1 (3) Allowances, Honoraria, etc.— Travelling allowance (fixed)				120		180
Travelling allowance (ordinary)				3,600		2,260
House-rent and other allowances				3,346		3,700
Stipends to students				2,09,500		2,84,700
Allowance for medical charge				120		240
Allowance for medical inspection of school children				314		120
Lump cut for probable savings				....		—29,500
Total .. Voted ..			67,397	2,17,000	1,67,000	2,41,700
Carried over ..			2,37,673	4,24,600	3,83,600	4,99,000

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 19. 9-40.	Revised E-timate, 1939-40.	Budget Estimate, 1940-41.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*			Rs.	Rs.	Rs.	Rs.
L-1 TRAINING SCHOOLS FOR BOYS—contd.						
Brought forward ..			2,37,673	4,24,600	3,83,600	4,99,000
L-1 (4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,090		2,000
Purchase of apparatus and chemicals				275		740
Telephone charges				283		190
Electric charges				....		60
Water supply				859		1,120
Purchase and repairs of furniture				900		1,200
Boarding charges				340		860
Gardening charges				530		620
Other charges				4,408		4,510
Non-contract contingencies—						
Rents, rates and taxes				13,076		18,600
Service postage and telegrams				1,040		1,200
Purchase of furniture				8,955		....
Other Non-contract contingencies				8,670		....
Other supplies and services				....		....
Reserve at the disposal of the Director of Public Instruction ..				400		400
Temporary sheds for training centres				25,000		....
Pay of inferior servants				23,474		32,000
Total .. Voted ..			37,584	89,300	85,300	63,500
TOTAL .. Voted ..			2,75,257	5,13,900	4,68,900	5,62,500

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39	Budget Estimate, 1939–40	Revised Estimate, 1939–40	Budget Estimate, 1940–41
			Rs.	Rs.	Rs.	Rs.
L-2 TRAINING SCHOOLS FOR GIRLS.						
L-2 (1) Pay of Officers—						
Lady superintendent				....		....
Lady superintendent and assistant lady superintendent (170—770) ..	5	5		23,800		23,900
Special pay to medical officer for medical charge				600		600
Total .. Voted ..			23,496	24,400	23,400	24,500
L-2 (2) Pay of Establishment—						
Head masters, assistant masters and mistresses in Training schools, etc. (30—200)	63	58		96,345		82,300
Head mistresses, assistant mistresses in Practising schools (30—60) ..	37	41		22,127		23,300
Clerks (30—80)	7	6		4,520		4,500
Servants (15—29)	29	27		5,518		5,300
Temporary establishment				3,350		3,400
Provident fund contribution				220		300
Allowance for medical charge				120		100
Deduct—Probable savings				—1,000		....
Total .. Voted ..			1,14,390	1,31,200	1,12,200	1,19,200
L-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance { fixed				432		240
Travelling allowance { ordinary				600		500
House-rent and other allowances				2,072		2,200
Stipends to students				39,000		92,600
Allowance for medical charge				360		360
Allowance for medical inspection of school children				236		150
Lump cut for probable savings						—10,450
Total .. Voted ..			34,624	42,700	48,700	85,600
Carried over ..			1,72,510	1,98,300	1,84,300	2,29,300

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				
L-2 TRAINING SCHOOLS FOR GIRLS—contd.				
Brought forward ..	1,72,510	1,98,300	1,84,300	2,29,300
L-2 (4) Contingencies—				
Contract contingencies—				
Purchase of books and periodicals		825		820
Purchase of apparatus and chemicals		85		85
Telephone charges		64		65
Water supply		530		530
Purchase and repairs of furniture		515		490
Gardening charges		55		110
Rent for motor lorry		2,500		2,700
Other charges		2,876		1,710
Non-contract contingencies—				
Rents, rates and taxes		14,246		14,140
Service postage and telegrams		490		430
Purchase of furniture and tools		5,220		....
Other supplies and services		....		1,780
Reserve at the disposal of the Director of Public Instruction		80		80
Pay of inferior servants		10,014		9,700
Total .. Voted ..	25,430	37,500	28,500	32,700
TOTAL .. Voted ..	1,97,940	2,35,800	2,12,800	2,62,000

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-3 COMMERCIAL CLASS IN BOMBAY.						
L-3 (1) Pay of Establishment—						
Masters (150—175)	..	..		....		....
Servants (23)	1	1		264		250
Temporary establishm nt				4,036		4,150
Total ..Voted ..			4,392	4,300	4,500	4,400
L-3 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				200		300
Total ..Voted ..			490	200	700	300
L-3 (3) Contingencies—						
Contract contingencies				150		150
Non-contract contingencies				150		150
Total ..Voted ..			224	300	500	300
Total ..Voted ..			5,106	4,800	5,700	5,000
L-4 JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.						
L-4 (1) Pay of Establishment—						
Instructors and allowance to a clerk (150—175) ..	..	..		96		100
Servants (16)	1	1		192		190
Temporary Establishment				2,712		2,910
Total ..Voted ..			2,904	3,000	3,100	3,200
L-4 (2) Contingencies—						
Contract contingencies				100		100
Pay of inferior servants				24		30
Non-contract contingencies				76		70
Total ..Voted ..			197	200	200	200
Total ..Voted ..			3,101	3,200	3,300	3,400
L-5 SCHOOL OF ART.						
L-5 (1) Pay of Officers—						
Director, Deputy Director, superintendent, teachers, professor and assistant professor (170—1,000) .. Voted ..	7	7		34,100		35,500
Total .. Voted ..			36,018	34,100	35,100	35,500
Carried over ..			36,018	34,100	35,100	35,500

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.		Strength. 1939-40	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
L-GOVERNMENT SPECIAL SCHOOLS—contd.				Rs.	Rs.	Rs.	Rs.
L-5 SCHOOL OF ART—contd.							
Brought forward ..				36,018	34,100	35,100	35,500
L-5 (2) Pay of Establishment—							
Teachers and instructors (70—250)		12	21		22,207		20,100
Clerks (40—200)		4	4		4,743		4,900
Studio assistant (150—200)		1	1		2,160		1,700
Servants (20—24)		13	12		3,781		3,400
Work-shop establishment		9	9		11,580		11,400
Temporary establishment					....		....
Deduct—Probable savings					—1,371		....
Total ..Voted ..				41,954	43,100	40,100	41,500
L-5 (3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary)	Voted ..				440		450
House-rent and other allowances	Voted ..				2,920		3,250
Fees to Lecturers in the Architectural classes	Voted ..				9,240		9,200
Cost of passages under the Superior Civil Services Rules, 1924	*Charged* ..				....		....
Total ..	Voted ..			13,807	12,600	13,000	12,900
L-5 (4) Contingencies—							
Contract contingencies—							
Telephone charges					230		230
Electric charges					700		700
Water supply					2,800		2,400
Art Specimens					....		400
Purchase and repairs of furniture					300		300
Library charges					600		600
Gardening charges					300		300
Workshop contingencies					3,912		3,900
Other charges					4,158		4,170
Non-contract contingencies—							
Rents, rates and taxes					1,593		1,550
Service postage and telegrams					225		250
Other non-contract contingencies					700		700
Other supplies and services					1,780		1,700
Pay of inferior servants					3,102		3,700
Total ..	Voted ..			22,086	20,400	21,000	20,900
TOTAL ..	Voted ..			1,13,865	1,10,200	1,09,200	1,10,800

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-7 TRAINING INSTITUTE FOR PHYSICAL EDUCATION.						
L-7 (1) Pay of officers—						
Principal	1	1		6,100		4,200
Senior Assistant	1	1		....		2,000
Total—Voted ..			2,774	6,100	6,300	6,200
L-7 (2) Pay of Establishment—						
Assistant to the Principal	..	1		....		1,200
Resident Medical Officer (150)	1	1		1,800		1,800
Junior assistants (45—175)	2	3		3,660		3,700
Clerks (105—140)	1	1		1,020		1,600
Servants (17–18)	2	2		420		400
Total—Voted ..			9,093	6,900	7,600	8,700
L-7 (3) Allowances, Honoraria, etc.—						
Travelling allowances				500		800
House-rent and Other allowances				1,150		1,450
Stipends to students				2,750		2,250
Stipends to teachers				11,700		11,700
Allowance for medical charge				500		....
Total—Voted ..			972	16,600	18,600	16,200
L-7 (4) Contingencies—						
Contract contingencies				3,000		5,500
Pay of inferior servants				540		1,800
Non-contract contingencies				260		1,200
Total—Voted ..			19,267	3,800	6,900	8,500
TOTAL—Voted ..			32,106	33,400	39,400	39,600

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Strength. 1939–40	Strength. 1940–41	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
L-GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-8 SHORT TERM COURSES IN PHYSICAL EDUCATION FOR TEACHERS.						
L-8 (1) Pay of Establishment—						
Instructors at Rs. 75 each	50	..		25,874		....
Servants at Rs. 17 each	50	4		6,126		700
Total—Voted ..			....	32,000	3,000	700
L-8 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				7,000		9,600
House rent and other allowances				....		200
Stipends to Government teachers under training				....		7,000
Total—Voted ..			....	7,000	6,000	16,800
L-8 (3) Contingencies—						
Contract Contengencies— Other charges						400
Non-contract Contingencies— Miscellaneous and office expenses				} 30,200		1,900
Other supplies and services						38,400
Pay of Inferior servants						700
Total—Voted ..			6,700	30,200	17,200	41,400
TOTAL—Voted ..			6,700	69,200	26,200	58,900
L-9 AGRICULTURAL SCHOOLS.						
L-9 (1) Pay of Establishment—						
Head Masters, Assistant Masters and Engine Driver						6,200
Servants						360
Allowance for Medical charge						240
Total—Voted ..			....	....	....	6,800
L-9 (2) Allowances—						
Travelling Allowance .. .. { Ordinary ..						250
Travelling Allowance .. .. { Fixed ..						150
Total—Voted ..			....	....	....	400
L-9 (3) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes						388
Service, Postage and telegrams						170
Other supplies and services						5,600
Pay of Inferior Servants						342
Total—Voted ..			....	....	....	6,500
TOTAL .. Voted ..			....	....	....	13,700

DETAILED ACCOUNT No. 37D. EDUCATION. Special Schools—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
(1) Anglo-Indian and European Communities.				
(i) Recurring.				
(a) *Ordinary Grants-in-aid—*				
(1) Special schools		2,000		2,200
(2) Training institutions		10,200		10,200
(b) *Special Grants-in-aid—*				
Grants to apprentices' homes		6,000		6,000
TOTAL .. Voted ..	18,255	18,200	18,200	18,400

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
M-DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—contd.				
(2) Other Communities.				
Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
(A) Grants to Adult education,				
I. Grants to Adult Education Classes.—				
(a) Gujarat Division—				
(5 Districts—Ahmedabad, Kaira, Broach, Panch Mahals and Surat) ..		10,000		60,000
(b) Maharashtra Division—				
(7 Districts—East Khandesh, West Khandesh, Poona, Satara, Ahmednagar, Sholapur and Nasik)		14,000		
(c) Konkan Division—				
(4 Districts—Thana, Bombay Suburban, Ratnagiri and Kolaba)		8,000		
(d) Karnatak Division—				
(4 Districts —Belgaum, Bijapur, Dharwar and Kanara)		8,000		
II. Grants to special continuation classes for literate adults of the artisan class in towns and villages to supplement their vocational training		5,000		....
III. Students camps and Training of Registered Worker for campaign against illiteracy..		13,500		....
IV. Grants for encouragement of publications suitable for adults		5,000		....
V. Adult Education classes conducted by Bombay Adult Education Committee in Bombay and suburbs		....		5,000
VI. Grants to Adult Education Board for Office establishment, travelling allowance to members, etc.		6,500		15,000
(B) Ordinary recurring grants		1,22,350		1,22,000
Grants to gymnasia		10,000		10,000
Reformatories—				
Grants to industrial and reformatory institutions		950*		....
(ii) Non-recurring.				
Grant-in-aid to the Gujarat Vidyapith		1,800		....
TOTAL .. Voted ..	1,03,063	2,05,100	3,47,000	2,12,000

* This provision on account of the grant to the Salvation Army Willingdon Boys' Home for Technical Education is controlled by the Director of Industries.

DETAILED ACCOUNT No. 37D. EDUCATION. Special—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
M-1. SPECIAL DEVELOPMENT PROGRAMME.				
Grants to Adult Education Scheme.				
(a) Adult Education Classes to be conducted by the Bombay Adult Education Committee in Bombay and Suburbs	....	....	....	45,000
(b) Grants to Adult Education Classes in the Province according to the rules in force	....	....	....	1,40,000
(c) Scheme for removing illiteracy from Madha Taluka	....	....	....	6,000
TOTAL .. Voted ..	....	....	....	1,91,000
N. GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
Grants-in-aid, Contributions and Donations.				
Recurring grants		400		5,700
Non-recurring grants		8,000		....
TOTAL .. Voted ..	2,728	8,400	8,300	5,700

DETAILED ACCOUNT No. 37E. EDUCATION. General.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
O-DIRECTION.							
O-(1) Pay of Officers—							
Director and Deputy Director (1,550—3,000) ..	*Charged* ..	2	2		*63,000*		*54,600*
Assistant Director (320—1,200)	Voted ..	1	1		9,700		9,700
Superintendents (250—650)	.. ..	3	4		16,400		18,300
Total ..	*Charged* ..			*50,775*	*63,000*	*62,000*	*54,600*
	Voted ..			30,921	26,100	29,200	28,000
O-(2) Pay of Establishment—							
Assistant superintendents and clerks (30—300)	.. ..	48	48		66,380		61,200
Servants (16—29)	.. ..	12	12		2,820		2,800
Total ..	Voted ..			73,352	69,200	64,800	64,000
O-(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ..	*Charged* ..				*3,100*		*3,000*
	Voted ..				2,900		2,400
Total ..	*Charged* ..			*2,802*	*3,100*	*3,100*	*3,000*
	Voted ..			1,992	2,900	2,900	2,400
O-(4) Contingencies—							
Contract contingencies—							
Telephone charges	..				920		930
Electric charges	..				600		590
Purchase and repairs of furniture	..				200		130
Library charges	..				270		250
Other charges	..				1,010		1,100
Non-contract contingencies—							
Service postage and telegrams	..				3,320		3,520
Pay of inferior servants	..				180		180
Total ..	Voted ..			7,326	6,500	8,000	6,700
TOTAL ..				1,67,168	1,70,800	1,70,000	1,58,700
	Charged ..			*53,577*	*66,100*	*65,100*	*57,600*
	Voted ..			1,13,591	1,04,700	1,04,900	1,01,100

DETAILED ACCOUNT No. 37E EDUCATION. General—contd.	Strength, 1939-40.	Strength, 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
P-INSPECTION.						
(1) Anglo-Indian and European Communities.						
P-(1) Pay of Officers—						
Inspector (1,000—50—1,200) .. .. Voted ..	1	1		15,200		6,000
Total .. Charged ..			....	....	*800*	....
Total .. Voted ..			8,510	15,200	1,200	6,000
P-(2) Pay of Establishment—						
Clerks at rates varying from Rs. 45 to Rs. 190	4	4		3,756		3,560
Servants at rates varying from Rs. 16 to Rs. 19	2	2		444		440
Total .. Voted ..			4,320	4,200	4,200	4,000
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. Voted ..				3,300		3,200
Total .. Charged ..			*65*	....	*300*	....
Total .. Voted ..			2,545	3,300	300	3,200
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				55		50
Electric charges				75		90
Water supply				50		50
Purchase and repairs of furniture				30		30
Other charges				140		130
Non-contract contingencies—						
Rent, rates and taxes				77		80
Service postage and telegrams				593		590
Pay of inferior servants				180		180
Total .. Voted ..			1,196	1,200	1,200	1,200
Deduct—Amount recoverable from other Governments			—1,580	....		—1,600
TOTAL ..			15,056	23,900	8,000	12,800
TOTAL .. Charged			*65*	....	*1,100*	....
TOTAL .. Voted ..			14,991	23,900	6,900	12,800
(2) Other Communities.						
P-(1) Pay of Officers—						
Inspectors and inspectresses (300—1,200) .. Charged ..	1	*1*		*14,400*		*14,400*
Inspectors and inspectresses (300—1,200) .. Voted ..	7	8		39,770		43,200
Deputy inspectors and inspectresses (170—900) Voted ..	40	20		64,721		65,500
Administrative officers .. .. Voted ..	21	20		68,869		73,000
Special Officer for basic education .. .. Voted ..	1	..		3,040		....
Leave salary .. .. .. Voted ..				....		....
Total .. Charged ..			*14,400*	*14,400*	*14,400*	*14,400*
Total .. Voted ..			1,56,920	1,76,400	1,87,400	1,81,700
Carried over ..			1,71,320	1,90,800	2,01,800	1,96,100

DETAILED ACCOUNT No. 37E. EDUCATION. General—contd.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
P-INSPECTION—contd.			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,71,320	1,90,800	2,01,800	1,96,100
P-(2) Pay of Establishment—						
Administrative officers	15	16		28,100		28,100
Assistant deputy educational inspectors (50—250)	201	225		2,51,074		2,57,600
Assistants in Physical Education for Divisional Inspectors (45—175)	..	8		....		5,900
Clerks (30—200)	108	146		1,26,445		1,14,200
Servants (15—24)	127	284		48,721		51,700
Leave salary				6,000		15,000
Temporary establishment				1,860		1,800
Lump Provision for refixation of pay of Administrative and Inspecting officers taken over from L. A. Authorities.. ..	..	..		....		12,000
Total .. Voted ..			3,17,239	4,62,200	4,05,300	4,86,300
P-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed — *Charged* ..				*420*		*400*
Travelling allowance .. ordinary — *Charged* ..				*1,280*		*1,400*
Travelling allowance .. fixed — Voted ..				1,950		4,800
Travelling allowance .. ordinary — Voted ..				1,22,356		1,19,000
House-rent and other allowances .. *Charged* ..				....		....
House-rent and other allowances .. Voted ..				6,094		6,600
TOTAL .. *Charged* ..			*2,148*	*1,700*	*1,600*	*1,800*
TOTAL .. Voted ..			72,039	1,30,400	1,20,700	1,30,400
P-(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals				1,993		2,540
Purchase of apparatus and chemicals				26		5
Telephone charges				437		440
Electric charges				1,100		1,095
Water supply				161		260
Purchase and repairs of furniture				2,102		3,100
Carriage of records				6,555		8,050
Other charges				4,106		6,300
Non-contract contingencies—						
Rents, rates and taxes				1,986		3,050
Service postage and telegrams				14,175		15,960
Other non-contract contingencies				4,600		....
Other supplies and services				5,150		4,800
Reserve at the disposal of the Director of Public Instruction ..				156		10
Pay of inferior servants				1,053		1,090
Total .. Voted ..			33,661	43,600	53,600	46,700
TOTAL ..			5,96,407	8,28,700	7,83,000	8,61,300
Charged ..			*16,548*	*16,100*	*16,000*	*16,200*
Voted ..			5,79,859	8,12,600	7,67,000	8,45,100

DETAILED ACCOUNT No. 37E. **EDUCATION.** **Central**—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Q-SCHOLARSHIPS.						
(1) Anglo-Indian and European Communities—						
In colleges				6,120		5,800
In secondary schools				2,592		2,600
In special schools				11,048		10,300
Deduct—Probable savings				—760		....
Total ..Voted ..			17,997	19,000	18,000	18,700
(2) Other Communities—						
In arts colleges				66,913		95,300
In professional colleges				33,930		41,100
In secondary schools				1,72,180		2,08,500
In primary schools				27,072		27,000
For Depressed classes				35,000		35,000
In other special schools				....		300
In Indian Military college at Dehra Dun				3,000		3,000
In Sir J. J. School of Art				5,004		5,000
For intermediate and backward classes and Muhammadan girls ..				79,000		13,000
Deduct—Probable savings				—16,499		—22,300
Total ..Voted ..			3,25,886	4,05,600	4,06,000	4,05,900

DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
R-MISCELLANEOUS.						
R-(1) Anglo-Indian and European Communities—						
Examination charges—						
(a) Allowances, etc.				200		200
(b) Contingencies				....		....
Kindergarten and Junior School Certificate Examination				600		600
Drawing and Arts Examinations .. .. .. *Charged*				....		....
Drawing and Arts Examinations .. .. .. Voted				230		200
Non-contract contingencies				....		....
Contribution towards the cost of the Inter-Provincial Board and Chief Inspectorate				2,970		3,100
Travelling allowances .. .. *Charged*..				*300*		*300*
TOTAL ..			5,704	4,300	4,000	4,400
TOTAL .. *Charged* ..			....	*300*	....	*300*
TOTAL .. Voted ..			5,704	4,000	4,000	4,100
R-(2) **Other Communities—**						
(a) **Board of Physical Education**						
R-(2) (a)—(1) **Pay of Establishment—**						
Personal Assistant to the Chairman, Board of Physical Education (45-175)	..	1		....		700
Clerks (25—80)	2	2	..	1,168		1,100
Servants (17–22)	2	2		732		400
Total—Voted ..			935	1,900	2,300	2,200
R-(2) (a)-(2)—**Allowances, Honoraria, etc.—**						
Travelling allowance				1,100		2,800
House-rent and other allowances			..	300		500
Total—Voted ..			1,158	1,400	2,000	3,300
R-(2) (a)—(3) **Contingencies—**						
Contract contingencies				300		450
Non-contract contingencies—						
Service Postage and telegrams				300		250
Other supplies and Services				14,000		13,900
Pay of Inferior servants				....		300
Total—Voted ..			1,862	14,600	4,600	14,900
Total—Voted 2 (a) ..			3,955	17,900	8,900	20,400

DETAILED ACCOUNTS, No. 37E. EDUCATION—contd. General—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
(b) Board of Secondary Education						
R-2 (b)-(1) Pay of Establishment—						
Temporary Establishment			....	....	....	350
R-2 (b)-(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						1,500
House-rent and other allowances						100
Total ..			....	....	....	1,600
R-2 (b)-(3) Contingencies—						
Contract contingencies						50
Service, Postage and telegrams						200
Total ..			....	....	....	250
Total—(2) (b) Voted ..			....	....	....	2,200
(c) Provincial Board for Education in Hindustani						
R-2 (c)-(1) Pay of Establishment			....	....	....	500
R-2 (c)-(2) Allowances, Honoraria, etc—						
Travelling allowance .. .. { Ordinary ..						2,500
Travelling allowance .. .. { Fixed ..						200
Total ..			....	....	....	2,700
R-2 (c)-(3) Contingencies—						
Service postage and telegrams						300
Books and Periodicals						250
Purchase of furniture						50
Office Expenses and Miscellaneous						100
Total ..			....	....	....	700
Total—2 (c) Voted ..			....	....	....	3,900

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DETAILED ACCOUNT No. 37E. EDUCATION. General—concld.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
R—MISCELLANEOUS—contd.					
(2) Other Communities—contd.					
R-(2)-(d) Other Grants					
EXAMINATION CHARGES	*Charged* ..		*500*		*200*
	Voted ..		86,500		88,500
GRANTS FOR THE ENCOURAGEMENTS OF LITERATURE			19,620		20,500
DAKSHINA AND OTHER FELLOWSHIPS			16,680		16,600
DEPARTMENTAL PUBLICATIONS			400		400
GRANT TO THE HINDUSTAN SCOUTS' ASSOCIATION			21,700		14,470
GRANT TO THE BOY SCOUTS' ASSOCIATION (BADEN POWELL)			....		7,230
GRANT TO THE GIRL GUIDES' ASSOCIATION			4,000		4,000
MISCELLANEOUS			1,000		5,000
GRANT-IN-AID TO THE INDIAN INSTITUTE OF SCIENCE, BANGALORE			5,000		5,000
ANNUAL RECURRING GRANT TO THE SHRIMATI NATHIBAI DAMODHAR THAKERSEY INDIAN WOMEN'S UNIVERSITY			5,000		5,000
INDIAN STUDENTS' UNION AND HOSTEL—LONDON			3,000		3,000
GRANT-IN-AID FOR RESEARCH WORK IN GUJARATI LITERATURE			12,000		12,000
Total 2 (d)		1,94,620	1,75,400	1,96,100	1,81,900
TOTAL, 2 ..		1,98,575	1,93,300	2,05,000	2,08,400
	Charged ..	*379*	*500*	*6,800*	*200*
	Voted ..	1,98,196	1,92,800	1,98,200	2,08,200
S-CHARGES IN ENGLAND.					
Secretary of State for India—					
Leave and deputation pay	*Charged* ..		....		....
	Voted ..		....		....
TOTAL ..	*Charged* ..	....	....	....	....
	Voted ..	....	....	....	....
High Commissioner for India—					
Leave and deputation pay—					
(1) Anglo-Indian and European Communities ..	Voted ..		2,440		....
(2) Other Communities	*Charged* ..		*35,520*		*5,400*
	Voted ..		31,160		....
Sterling overseas pay—					
(1) Anglo-Indian and European Communities ..	*Charged* ..		....		....
	Voted ..		4,800		....
(2) Other Communities	*Charged* ..		*14,680*		*6,960*
	Voted ..		6,400		6,400
Stores for India	Voted ..		....		....
Other Charges	*Charged* ..		....		....
	Voted ..		9,600		7,480
Rounding ..	*Charged* ..				
	Voted ..				
TOTAL		98,367	1,04,600	90,440	26,240
	Charged ..	*43,552*	*50,200*	*40,920*	*12,360*
	Voted ..	54,815	54,400	49,520	13,880
GRAND TOTAL ..		1,90,64,197	2,09,92,000	2,02,28,000	2,03,64,000
	Charged ..	*5,18,982*	*4,32,000*	*4,00,000*	*4,11,000*
	Voted ..	1,85,45,215	2,05,60,000	1,98,28,000	1,99,53,000

38-MEDICAL.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment	*Charged*	38A	*1,47,691*	*1,50,400*	*1,45,900*	*1,99,000*
	Voted		2,58,153	2,41,100	2,64,400	2,59,900
B.—Hospitals and dispensaries	*Charged*	38B	*70,947*	*68,500*	*55,100*	*51,500*
	Voted		24,33,882	26,72,200	26,25,600	27,83,500
C.—Grants for medical purposes	Voted	38C	3,45,643	3,26,200	3,26,200	3,27,800
D.—Medical colleges and schools	*Charged*	38D	*58,865*	*42,500*	*56,000*	*60,300*
	Voted		4,36,943	5,06,700	4,47,000	4,40,200
E.—Mental hospitals	*Charged*	38E	*24,806*	*27,000*	*26,800*	*27,700*
	Voted		5,93,189	5,27,200	5,72,100	5,80,400
F.—Special Development Programme	Voted	38F	....	....	....	15,000
G.—Chemical examiner	Voted	38G	45,870	43,100	46,900	47,200
H.—Charges in England	*Charged*	38H	*1,05,934*	*1,26,640*	*88,840*	*75,240*
	Voted		10,838	47,320	1,160	9,000
I.—Loss or gain by exchange	*Charged*		*638*	....	*308*	....
	Voted		74	....	4	....
Lump Provision for High Prices due to the War	Voted		....	....	....	1,25,000
For Rounding	*Charged*		....	*—40*	*+52*	*+260*
	Voted		....	+180	—364	....
TOTAL			45,33,473	47,79,000	46,56,000	50,02,000
	Charged		*4,08,881*	*4,15,000*	*3,73,000*	*4,14,000*
	Voted		41,24,592	43,64,000	42,83,000	45,88,000

DETAILED ACCOUNT No. 38-A.
MEDICAL.
A-Medical Establishment.

SUMMARY.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-1 Superintendence	*Charged*	*39,360*	*39,300*	*39,200*	*39,100*
	Voted	56,186	57,300	58,600	57,700
A 2 District medical officers	*Charged*	*1,08,331*	*1,11,100*	*1,06,700*	*1,59,900*
	Voted	1,13,335	94,200	1,14,900	1,08,300
A-3 Reserve medical subordinates	Voted	87,312	89,300	89,300	92,700
A-4 All India Medical Council	Voted	1,320	300	1,600	1,200
TOTAL		4,05,844	3,91,500	4,10,300	4,58,900
TOTAL	*Charged*	*1,47,691*	*1,50,400*	*1,45,900*	*1,99,000*
	Voted	2,58,153	2,41,100	2,64,400	2,59,900

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DETAILS.				Rs.	Rs.	Rs.	Rs.
A-1 SUPERINTENDENCE.							
A-1 (1) Pay of Officers—							
Surgeon General (3,000)	*Charged*	1	1		*36,000*		*36,000*
Personal Assistant (500—1,850+*100 S. P.*)	*Charged*	..	..		....		....
(350—850)	Voted	1	1		6,500		6,900
Office Superintendent (300—500)	Voted	1	1		6,000		6,000
Total	*Charged*			*37,016*	*36,000*	*36,000*	*36,000*
	Voted			12,138	12,500	12,800	12,900
A-1 (2) Pay of Establishment—							
Clerks (25—300)		24	24		26,720		27,688
Servants (22—300)		9	9		2,720		2,712
Temporary establishment		..	..		360		300
Total	Voted			28,067	29,800	30,400	30,700
A-1 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged*				....		....
	Voted				8,000		8,000
Travelling allowance (ordinary)	*Charged*				*2,700*		*2,500*
	Voted				1,700		1,700
Total	*Charged*			*2,344*	*2,700*	*1,400*	*2,500*
	Voted			8,365	9,700	9,300	9,700
A-1 (4) Contingencies—							
Contract contingencies :							
Telephone charges					1,100		920
Lighting charges					250		250
Advertisement charges					556		250
Books and publications					425		400
Petty supplies					300		300
Purchase of and repairs to furniture					425		236
Non-contract contingencies :							
Service postage and telegrams					2,100		1,900
Pay of inferior servants					144		144
Total	Voted			7,616	5,300	6,100	4,400
A-1 (5) Grants-in-aid, Contributions, etc.—							
Contribution for passages of officers lent by other Governments—							
Passage contribution	*Charged*				*600*	*1,800*	*600*
TOTAL				95,546	96,600	97,800	96,800
TOTAL	*Charged*			*39,360*	*39,300*	*39,200*	*39,100*
	Voted			56,186	57,300	58,600	57,700

DETAILED ACCOUNT No. 38-A. MEDICAL. A-Medical Establishment—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-2 DISTRICT MEDICAL OFFICERS.			Rs.	Rs.	Rs.	Rs.
A-2 (1) Pay of Officers—						
Civil Surgeons and other officers {(500—1,850)+s.p. 1 (100) (300—1,000)} *Charged* ..	9	12		*1,01,900*		*1,48,900*
Voted ..	14	12		80,600		95,000
Total .. *Charged* ..			*97,393*	*1,01,900*	*97,500*	*1,48,900*
Total .. Voted ..			98,976	80,600	98,400	95,000
A-2 (2) Pay of Establishment—						
Subordinate Medical Service officer (60—5—170 + s.p. 5) ..	1	1		2,460		1,611
Servants (20—22)	2	2		540		589
Total .. Voted ..			2,899	3,000	2,700	2,200
A-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*570*		*1,080*
House-rent and other allowances .. .. Voted ..				400		420
Travelling allowance .. .. fixed .. *Charged* ..				*3,000*		*3,000*
Travelling allowance .. .. ordinary .. *Charged* ..				*2,700*		*2,500*
Travelling allowance .. ordinary .. Voted ..				7,000		7,480
Cost of passages granted under the S. C. S. Rules, 1924 *Charged* ..				*1,530*		*4,420*
Total .. *Charged* ..			*10,338*	*7,800*	*7,800*	*11,000*
Total .. Voted ..			8,215	7,400	10,600	7,900
A-2 (4) Contingencies—						
Contract contingencies :						
Telephone charges				360		300
Petty supplies				120		60
Lighting charges				60		60
Washing charges				....		3
Purchase of and repairs to furniture				....		69
Other charges				....		8
Non-contract contingencies :						
Rent, rates and taxes				2,520		2,520
Service postage and telegrams				30		30
Medicines and instruments				....		40
Pay of inferior servants				60		60
Other supplies and services				50		50
Total .. Voted ..			3,245	3,200	3,200	3,200
A-2 (5) Grant-in-aid, Contribution, etc.—						
Contribution for passages of officers lent by other Governments—						
Passage contribution .. .. .. *Charged* ..			*600*	*1,400*	*1,400*	....
TOTAL ..			2,21,666	2,05,300	2,21,600	2,68,200
Charged ..			*1,08,331*	*1,11,100*	*1,06,700*	*1,59,900*
Voted ..			1,13,335	94,200	1,14,900	1,08,300

DETAILED ACCOUNT No. 38A. MEDICAL. A-Medical Establishment—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-3 RESERVE MEDICAL SUBORDINATES.						
A-3 (1) Pay of Officers—						
Bombay Medical Service Officers (150—450) .. Voted ..	8	8	23,248	18,600	25,100	27,200
A-3 (2) Pay of Establishment—						
Subordinate Medical Service Officers (Rs. 60—7—200), (60-5-170) ..	49	49		66,993		56,366
Probable savings				—8,993		—2,366
Total .. Voted ..			58,044	58,000	56,100	54,000
A-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				10,200		9,200
Travelling allowance (ordinary)				2,500		2,300
Total .. Voted ..			6,020	12,700	8,100	11,500
TOTAL .. Voted ..			87,312	89,300	89,300	92,700
A-4 ALL-INDIA MEDICAL COUNCIL.						
A-4 Allowances, Honoraria, etc.—						
Travelling allowance to the representative of the registered medical graduates on the Indian Medical Council .. Voted ..			1,320	300	1,600	1,200

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
B-1 Presidency Hospitals and Dispensaries—					
B-1 (a) Jamsetji Jijibhai Hospital	*Charged* ..	*28,528*	*27,700*	*13,500*	*9,700*
	Voted ..	3,05,846	3,09,000	3,34,500	2,90,500
B-1 (b) Bai Motlibai and Sir Dinshaw Maneckji Petit Hospitals	Voted ..	46,714	48,500	53,400	57,400
B-1 (c) Ophthalmic Hospital	Voted ..	49,939	40,100	40,900	36,700
B-1 (d) St. George's Hospital	*Charged* ..	*42,419*	*40,800*	*41,600*	*41,800*
	Voted ..	2,00,814	1,86,500	2,01,900	2,17,200
B-1 (e) Gokuldas Tejpal Hospital	Voted ..	1,33,433	1,19,100	1,36,000	1,54,400
B-1 (f) Pestonji Cama and Albless Hospitals and Jaffer Suleman Dispensary	Voted ..	1,52,127	1,63,500	1,64,400	1,59,800
B-1 (g) Byramjee Jijibhai Hospital for Children ..	Voted ..	37,219	38,500	44,300	36,900
B-1 (h) Mahadevi Anandilal Podar Hospital ..	Voted ..	....	....	....	48,100
B-1 (i) Sir Currimbhoy Ebrahim Dental Hospital ..	Voted ..	....	....	....	10,400
Total B-1 ..	*Charged* ..	*70,947*	*68,500*	*55,100*	*51,500*
	Voted ..	9,26,092	9,05,200	9,75,400	10,11,400
B-2 Mofussil Hospitals and Dispensaries	*Charged* ..	....	....	....	....
	Voted ..	11,09,335	10,85,900	11,20,200	10,95,900
B-3 Leper Asylums	Voted ..	11,287	14,700	15,100	14,900
B-4 Grants to Hospitals and Dispensaries	Voted ..	3,57,840	3,52,100	3,55,000	3,41,400
B-5 Other charges	Voted ..	29,328	3,14,300	1,59,900	3,19,900
	TOTAL ..	25,04,829	27,40,700	26,80,700	28,35,000
	Charged ..	*70,947*	*68,500*	*55,100*	*51,500*
	Voted ..	24,33,882	26,72,200	26,25,600	27,83,500

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
DETAILS.							
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES.							
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL.							
B-1 (a) Pay of Officers—							
Resident Medical Officer (500—1,850) (300—850) ..	*Charged* ..	2	1		*26,400*		*9,200*
	Voted ..				3,600		....
Bombay Medical Service and other officers (200—450) (200—400)	.. Voted ..	1	1		2,400		2,100
Total ..	*Charged* ..			*27,547*	*26,400*	*12,500*	*9,200*
	Voted ..			6,235	6,000	5,200	2,100
B-1 (a) (2) Pay of Establishment—							
Subordinate Medical Service Officer (60—7—200)	.. ..	1	1		550		2,316
Resident anaesthetists (75)	..	2	2		1,800		1,800
Superior establishment (23—350)	..	40	38		35,590		30,048
Inferior establishment (22—30)	..	148	148		45,060		47,466
Temporary establishment	..				1,300		....
Leave salary	..				....		3,670
Total .. Voted	..			84,475	84,300	87,400	85,300
B-1 (a) (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..				*500*		*500*
	Voted ..				3,100		3,000
Travelling allowance (ordinary)	*Charged* ..				*200*		....
	Voted ..				800		800
Total ..	*Charged* ..			*828*	*700*	*400*	*500*
	Voted ..			4,593	3,900	4,400	3,800
Carried over ..	*Charged* ..			*28,375*	*27,100*	*12,900*	*9,700*
	Voted ..			95,303	94,200	97,000	91,200

DETAILED ACCOUNT No. 38-B. **MEDICAL.** **B-Hospitals and Dispensaries**—contd.	Strength. 1939-40	Strength. 1940-41	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..			*28,375*	*27,100*	*12,900*	*9,700*
Voted ..			95,303	94,200	97,000	91,200
DETAILS.						
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*						
B-1 (*a*) JAMSETJI JIJIBHAI HOSPITAL—*contd.*						
B-1 (a) (4) Contingencies—						
Contract contingencies :						
Water charges				17,200		17,096
Gas consumption charges				13,800		13,600
Lighting charges				10,000		10,000
Washing charges				6,445		6,020
Telephone charges				665		475
Petty supplies				5,500		5,600
Contingencies for X-ray Department				4,500		6,000
Purchase of and repairs to furniture				3,650		3,000
Purchase of linen and bedding				6,150		5,000
Laboratory expenses				3,500		3,000
Garden charges				....		370
Books and publications				....		25
Advertisement charges				....		300
Clothing to servants				....		850
Purchase of dead-stock, hardware, glassware and aluminium ..				....		200
Other miscellaneous charges				2,670		300
Non-contract contingencies :						
Rent, rates and taxes				4,780		4,600
Service postage and telegrams and other miscellaneous expenses ..				525		350
Supply of drugs for V. D. Clinic				....		1,800
Pay of inferior servants				7,565		8,284
Other supplies and services :						
Diet to patients				55,000		55,000
Medicines and instruments				52,000		52,000
Clothing to patients				3,350		3,300
Drugs for venereal department				1,000		1,000
Equipment for the X-ray department				15,000		....
Customs duty on imported stores				1,500		1,000
Railway fare and subsistence allowance to lunatics				....		130
Total .. Voted ..			2,10,543	2,14,800	2,37,500	1,99,300
B-1 (a) (5) Grants-in-aid, Contribution, etc.—						
Contribution for passage of officers lent by other Governments— *Passage contribution* .. .. .. *Charged* ..			*153*	*600*	*600*	....
TOTAL ..			3,34,374	3,36,700	3,48,000	3,00,200
Charged ..			*28,528*	*27,700*	*13,500*	*9,700*
Voted ..			3,05,846	3,09,000	3,34,500	2,90,500

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.			Strength.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			1939–40.	1940–41.				
					Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.								
B-1 (*b*) BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.								
B-1 (b) (1) Pay of Officers—								
Resident Medical Officer (200—400) + s. p. (50) ..	Voted	..	1	1		3,500		3,600
Total ..	Voted	..			3,198	3,500	3,500	3,600
B-1 (b) (2) Pay of Establishment—								
Superior establishment (25—160) ..	..	..	5	6		4,219		3,700
Inferior establishment (22—30) ..	..	..	31	31		9,564		11,000
Leave salary ..	..	..				517		500
Total ..	Voted	..			13,539	14,300	15,900	15,200
B-1 (b) (3) Allowances, Honoraria, etc.—								
House-rent and other allowances ..	..	..				550		550
Travelling allowance (ordinary) ..	..	..				50		50
Total ..	Voted	..			471	600	700	600
B-1 (b) (4) Contingencies—								
Contract contingencies— Water charges ..	..	..				2,750		4,250
Gas consumption charges ..	..	..				2,810		4,090
Lighting charges ..	..	..				1,270		1,630
Washing charges ..	..	..				1,600		2,280
Telephone charges ..	..	..				510		420
Petty supplies and other miscellaneous charges	..	..				1,000		1,130
Garden charges ..	..	..				....		70
Purchase of and repairs to furniture ..	..	..				400		400
Purchase of linen and bedding ..	..	..				930		810
Advertisement charges ..	..	..				....		20
Clothing to servants ..	..	..				490		220
Non-contract contingencies— Rents, rates and taxes ..	..	..				560		710
Service postage and telegrams ..	..	..				40		40
Pay of inferior servants ..	..	..				1,450		1,470
Other supplies and services— Medicines and instruments ..	..	..				8,170		10,150
Diet to patients ..	..	..				7,540		9,500
Clothing to patients ..	..	..				580		720
Total ..	Voted	..			29,506	30,100	33,300	38,000
TOTAL ..	Voted	..			46,714	48,500	53,400	57,400

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (c) OPHTHALMIC HOSPITAL.						
B-1 (c) (1) Pay of Officers—						
Ophthalmic Surgeon (1,000)	1	..		1,200		....
Resident Medical Officer (200—400)		1		3,600		2,400
Total .. Voted ..			14,646	4,800	4,000	2,400
B-1 (c) (2) Pay of Establishment—						
Superior establishment (28—160)	5	5		5,150		4,730
Inferior establishment (23—30)	26	26		8,050		8,070
Total .. Voted ..			13,764	13,200	14,500	12,800
B-1 (c) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				400		300
Travelling allowances (Ordinary)				200		200
Total .. Voted ..			525	600	500	500
B-1 (c) (4) Contingencies—						
Contract contingencies—						
Water charges				831		1,060
Gas consumption charges				540		540
Lighting charges				1,166		1,100
Washing charges				1,296		1,290
Telephone charges				305		210
Petty supplies				503		500
Purchase of and repairs to furniture				940		720
Purchase of linen and bedding				680		680
Purchase of hardware, glassware and aluminium				500		....
Garden charges				....		70
Books and publications				....		60
Advertisement charges				....		20
Clothing to servants				....		150
Other miscellaneous expenses				516		270
Non-contract contingencies—						
Rent, rates and taxes				289		280
Service postage and telegrams				70		60
Pay of inferior servants				864		900
Other supplies and services—						
Medicines and instruments				5,500		5,500
Diet to patients				7,000		7,000
Clothing to patients				500		590
Total .. Voted ..			21,004	21,500	21,900	21,000
TOTAL ..			49,939	40,100	40,900	36,700

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (*d*) St. GEORGE'S HOSPITAL.						
B-1 (d) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (500—2,350 + S. P.) *Charged* ..	2	2		*38,900*		*40,600*
B. M. S. Officers (150—700) .. .. Voted ..	4	4		9,400		12,100
Total .. *Charged* ..			*40,464*	*38,900*	*39,900*	*40,600*
Total .. Voted ..			12,694	9,400	12,000	12,100
B-1 (d) (2) Pay of Establishment—						
Superior establishment (24—350)	17	17		22,329		22,800
Inferior establishment (22—77)	72	72		23,260		23,400
Temporary establishment				400		400
Provision for nursing home and association				600		600
Leave salary				611		700
Total—Voted ..			47,184	47,200	49,400	47,900
B-1 (d) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*1,080*		*1,000*
House-rent and other allowances .. .. Voted ..				6,800		6,400
Travelling allowance .. .. .. Voted ..				500		500
Cost of passages granted under the Superior Civil Services Rules, 1924 .. .. .. *Charged* ..				*220*		*200*
Total .. *Charged* ..			*1,307*	*1,300*	*1,100*	*1,200*
Total .. Voted ..			7,301	7,300	6,900	6,900
B-1 (d) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				13,800		14,000
Water charges				9,000		9,500
Lighting charges				8,000		6,000
Washing charges				4,500		4,500
Telephone charges				350		350
Petty supplies				11,000		13,000
X-ray department contingencies				3,000		3,500
Purchase of and repairs to furniture				3,000		2,000
Laboratory expenses				600		800
Other miscellaneous expenses				1,855		1,720
Non-contract contingencies—						
Rent, rates and taxes				2,023		1,880
Service postage and telegrams				100		100
Pay of inferior servants				2,872		2,850
Other supplies and services—						
Diet to patients				50,000		55,000
Medicines and instruments				10,000		14,000
Clothing to patients				2,500		2,500
Purchase of X-Ray apparatus				....		18,500
Supply of drugs for the V. D. Clinic				....		100
Total—Voted ..			1,33,635	1,22,600	1,33,600	1,50,300
B-1 (d) (5) Grants-in-aid, contribution, etc.—						
Contribution for passage of officers lent by other Governments :—						
Passage contribution .. .. .. *Charged* ..			*648*	*600*	*600*	
TOTAL ..			2,43,233	2,27,300	2,43,500	2,59,000
Charged ..			*42,419*	*40,800*	*41,600*	*41,800*
Voted ..			2,00,814	1,86,500	2,01,900	2,17,200

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (e) GOKULDAS TEJPAL HOSPITAL.						
B-1 (e) (1) Pay of Officers—						
Superintendent and Resident Medical Officer (200—1,000+S. P.) ..	2	2		14,100		18,300
Total—Voted ..			18,300	14,100	18,300	18,300
B-1 (e) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—7—200+30 S.P.) (60—5—170+15 S. P.)	5	5		6,200		6,300
Superior establishment (25—300)	17	16		18,596		17,720
Inferior establishment (24—34)	53	57		16,284		17,610
Temporary establishment				1,020		1,070
Total—Voted ..			42,010	42,100	45,400	42,700
B-1 (e) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				2,200		2,800
Travelling allowance (ordinary)				100		300
Honoraria				1,200		1,200
Total—Voted ..			5,746	3,500	4,300	4,300
B-1 (e) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				3,000		2,780
Water charges				6,500		6,340
Lighting charges				3,100		3,370
Washing charges				1,800		1,800
Telephone charges				300		300
Petty supplies				1,600		1,650
X-ray department contingencies				4,000		4,300
Laboratory expenses				350		320
Purchase of linen and bedding				1,600		1,500
Garden charges				....		190
Purchase of and repairs to furniture				....		800
Books and publications				....		20
Advertisement charges				....		70
Clothing to servants				....		320
Purchase of dead stock, hardware, glassware and aluminium ..				....		350
Other miscellaneous expenses				2,120		1,010
Non-contract contingencies—						
Rent, rates and taxes				1,325		1,320
Service postage and telegrams				75		80
Pay of inferior servants				3,484		3,790
Other supplies and services—						
Diet to patients				16,030		16,200
Medicines and instruments				11,448		12,800
Clothing to patients				968		1,000
Supply of drugs for V. D. Clinic..				....		2,290
Customs duty on imported stores				200		200
Value of and freight on Europe stores				1,500		1,500
Purchase of X-ray apparatus				....		24,800
Total—Voted ..			67,377	59,400	68,000	89,100
TOTAL ..			1,33,433	1,19,100	1,36,000	1,54,400

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DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (f) PESTONJI CAMA AND ALBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.						
B-1 (f) (1) Pay of Officers—						
Physicians and other officers (200—1,000)	3	3		18,400		13,800
Total .. Voted ..			18,636	18,400	17,200	13,800
B-1 (f) (2) Pay of Establishment—						
Subordinate Medical Service Officers (60—5—170)	1	1		740		....
Superior establishment (28—250)	11	12		10,100		16,300
Inferior establishment (19—30)	43	43		13,090		13,000
Nursing establishment				28,300		28,500
Temporary establishment				970		1,000
Total .. Voted ..			51,790	53,200	55,800	58,800
B-1 (f) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				1,900		2,590
Honoraria				2,400		3,210
Total .. Voted ..			5,274	4,300	5,300	5,800
B-1 (f) (4) Contingencies—						
Contract contingencies—						
Gas consumption charges				3,754		3,750
Water charges				5,000		5,000
Lighting charges				2,536		2,400
Washing charges				2,700		2,700
Telephone charges				480		390
Petty supplies				2,000		2,440
Garden charges				....		90
Purchase of linen and bedding				7,457		2,000
Nursing establishment contingencies				18,780		18,950
Purchase of and repairs to furniture				500		500
Books and publications				....		100
Advertisement charges				....		50
Clothing to servants				....		200
Purchase of dead-stock hardware, glassware and aluminium ..				....		200
Other miscellaneous expenses				1,873		600
Non-contract contingencies—						
Rent, rates and taxes				1,550		1,550
Service postage and telegrams				20		20
Pay of inferior servants				9,162		9,180
Other supplies and services—						
Diet to patients				17,288		17,130
Medicines and instruments				14,000		13,650
Clothing to patients				500		500
Total .. Voted ..			76,427	87,600	86,100	81,400
TOTAL ..			1,52,127	1,63,500	1,64,400	1,59,800

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (g) BYRAMJI JIJIBHAI HOSPITAL FOR CHILDREN.						
B-1 (g) (1) Pay of Establishment—						
Superior establishment (26—100) ..	6	6		3,790		3,780
Inferior establishment (23—28) ..	24	24		7,210		7,220
Total .. Voted ..			10,829	11,000	12,200	11,000
B-1 (g) (2) Allowances, Honoraria, etc.—						
House-rent and other allowances .. Voted ..			404	500	500	500
B-1 (g) (3) Contingencies—						
Contract contingencies—						
Gas consumption charges ..				1,660		1,630
Water charges ..				1,000		800
Washing charges ..				1,200		1,220
Lighting charges ..				840		630
Telephone charges ..				125		120
Advertisement charges ..						20
Petty supplies ..				580		600
Garden charges ..						70
Purchase of and repairs to furniture ..				265		300
Purchase of dead-stock, hardware, glassware and aluminium ..						100
Purchase of linen and bedding ..				680		800
Clothing to servants ..						150
Other miscellaneous expenses ..				320		220
Non-contract contingencies—						
Rent, rates and taxes ..				214		140
Service postage and telegrams ..				20		20
Pay of inferior servants ..				1,376		1,370
Other supplies and services—						
Diet to patients ..				10,500		9,000
Medicines and instruments ..				7,220		7,210
Clothing to patients ..				1,000		1,000
Total .. Voted ..			25,986	27,000	31,600	25,400
TOTAL ..			37,219	38,500	44,300	36,900

DETAILED ACCOUNT No. 38-B. MEDICAL. B—Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	R.
B-1 PRESIDENCY HOSPITALS AND DISPENSARIES—contd.						
B-1 (h) MAHADEVI ANANDILAL PODAR HOSPITAL.						
B-1 (h) (1) Pay of Officers—						
Special pay as Superintendent of Hospital—(50)—Voted			....	....	....	300
Total—Voted ..			....	....	....	300
B-1 (h) (2) Pay of Establishment—						
Registrars (50)		2	....	....	....	600
Superior Establishment (28—3—85) (30)		3	....	....	....	516
Nursing Establishment		8	....	....	....	2,760
Inferior establishment		25	....	....	....	3,124
Total—Voted ..			....	....	....	7,000
B-1 (h) (3) Allowances, Honoraria, etc.—						
House rent and other allowances			....	....	....	1,440
Honoraria to Surgeon, Lady Doctor or Surgeon for maternity and Registrar			....	....	....	2,260
Total—Voted ..			....	....	....	3,700
B-1 (h) (4) Contingencies—						
Non-contract contingencies—						
Purchase of medicines			....	....	....	5,000
Equipment			....	....	....	30,000
Miscellaneous expenses			....	....	....	1,500
Pay of inferior servants			....	....	....	600
Total—Voted ..			....	....	....	37,100
TOTAL—VOTED ..			....	....	....	48,100

DETAILED ACCOUNT No. 38-B. MEDICAL. B—Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-1 (i) SIR CURRIMBHOY EBRAHIM DENTAL HOSPITAL.						
B-1 (i) (1) Pay of Establishment—						
Dental mechanic (200)		1	....	....	....	2,400
Nursing establishment		3	....	....	....	1,100
Inferior establishment (23—25)		4	....	....	....	1,200
Total—Voted			....	....	....	4,700
B-1 (i) (2) Allowances, Honoraria, etc.—						
House rent and other allowances			....	....	....	1,100
Total—Voted			....	....	....	1,100
B-1 (i) (3) Contingencies—						
Contract contingencies—						
Water charges			....	....	....	300
Lighting charges			....	....	....	550
Gas consumption charges			....	....	....	500
Washing charges			....	....	....	50
Petty supplies			....	....	....	100
Purchase of and repairs to furniture			....	....	....	50
Clothing to servants			....	....	....	50
Non-contract contingencies—						
Dental stores and materials			....	....	....	3,000
Total—Voted			....	....	....	4,600
TOTAL—VOTED			....	....	....	10,400

DETAILED ACCOUNT No. 38-B MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-2 (1) Pay of Officers—						
Women Assistant Surgeons (200—500)	2	2		11,900		8,700
Bombay Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (150—450), S. P. 1 (50)	19	19		79,100		78,900
B. M. S. Officer (200—700)	1	..		6,000		....
Total .. Voted ..			92,494	97,000	88,900	87,600
B-2 (2) Pay of Establishment—						
Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) (60—7—200) (60—5—170), S. P. 1 (15) ..	232	243		4,59,308		4,53,200
Superior establishment (17—200)	89	86		67,282		67,300
Inferior establishment (7—36)	424	427		78,400		78,700
Temporary establishment				100		500
Nursing establishment (Poona)				33,310		31,500
Probable savings				—4,300		....
Total .. Voted ..			6,31,738	6,34,100	6,44,900	6,31,200
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				10,930		11,800
Travelling allowance (fixed)				420		400
Travelling allowance (ordinary)				17,990		20,600
Allowances to nursing establishment (Poona)				28,260		28,300
Honoraria				5,400		5,400
Total .. Voted ..			67,375	63,000	68,700	66,500
Carried over .. Voted ..			7,91,607	7,94,100	8,02,500	7,85,300

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-2 MOFUSSIL HOSPITALS AND DISPENSARIES—contd.				
Brought forward .. Voted ..	7,91,607	7,94,100	8,02,500	7,85,300
B-2 (4) Contingencies—				
Contract contingencies (including cost of electrical energy consumed at the Civil Hospitals, Thana and Jalgaon)—				
Water charges		12,623		13,100
Lighting charges		16,739		16,500
Washing charges		6,578		7,500
Telephone charges		3,783		4,000
Petty supplies		11,492		10,400
X-ray department contingencies		4,526		6,200
Purchase of linen and bedding		7,227		8,400
Purchase of and repairs to furniture		2,232		3,000
Clothing to servants		3,150		3,000
Diet and clothing of police patients		2,410		1,600
Garden charges, and laboratory expenses		....		100
Books and publications		....		400
Advertisement charges		....		300
Purchase of dead-stock, hardware, glass ware, aluminium		....		700
Purchase of crockery		1,024		....
Other miscellaneous charges		9,970		6,100
Non-contract contingencies—				
Payment of fees to the Imperial Serologist		7,000		7,000
Contingencies for upcharakas for village medical aid		7,000		5,500
Rent, rates and taxes		8,521		8,500
Service postage and telegrams		3,220		4,100
Other miscellaneous charges		1,962		1,600
Contingencies for T. B. clinics scheme		2,800		2,800
Pay of inferior servants		15,531		16,700
Other supplies and services—				
Diet to patients		73,700		78,400
Medicines and instruments		77,640		86,000
Clothing to patients		6,372		7,200
Nursing establishment contingencies (Poona)		3,800		3,800
Supply of drugs for V. D. Clinics		....		5,700
Total—Voted ..	3,20,332	2,89,300	3,16,000	3,08,600
B-2 (5) Scholarships	....	2,500		2,000
Total—Voted ..	1,536	2,500	1,800	2,000
B-2 (6) Establishment charges payable to or recoverable from other Governments, Departments, etc.—				
Deduct—Charges recoverable from the Red Cross Society .. Voted ..	—4,140	....	....	....
Total, Mofussil Hospitals and Dispensaries .. Voted ..	11,09,335	10,85,900	11,20,300	10,95,900

DETAILED ACCOUNT No. 38-B. MEDICAL. B-Hospitals and Dispensaries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-3 LEPER ASYLUMS.						
B-3 (1) Pay of Officers—						
Bombay Medical Service Officer (200) .. .. Voted ..	1	1		2,400	2,200	2,400
B-3 (2) Pay of Establishment—						
Subordinate Medical Service Officers [(60—5—170)+S.P. (15)] S.P. 1 (4)	1	1		1,338		1,299
Superior establishment (20)	1	..		242		....
Inferior establishment (15—20)	2	5		420		1,301
Total—Voted ..			2,236	2,000	2,400	2,600
B-3 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				364		300
Travelling allowance .. Fixed ..				136		....
Travelling allowance .. Ordinary ..				800		800
Total—Voted ..			16	1,300	1,300	1,100
B-3 (4) Contingencies—						
Contract contingencies—						
Purchase of linen and bedding				344		340
Lighting charges				140		140
Petty supplies				125		120
Purchase of and repairs to furniture				110		70
Other miscellaneous charges				52		40
Non-contract contingencies—						
Rent, rates and taxes				137		120
Service postage and telegrams						20
Pay of inferior servants				912		610
Other supplies and services—						
Diet to patients				5,750		5,810
Medicines and instruments				450		400
Clothing to patients				580		530
Total—Voted ..			9,035	8,600	8,800	8,200
B-3 (5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "29, Police" for the Services of an S. M. S. officer (*Vide* page 198) .. .. Voted ..				+400	+400	+600
TOTAL ..			11,287	14,700	15,100	14,900

DETAILED ACCOUNT No. 38B. MEDICAL. B-Hospitals and Dispensaries—concld.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
B-4 GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and dispensaries		1,88,790		1,78,090
Grants-in-aid to other hospitals and dispensaries		1,095		1,095
Expenditure in connection with the application of the Lepers Act III of 1898 to certain parts of the Presidency		97,215		97,215
Recurring grant to meet Government contribution to the New Wadia Maternity Hospital at Parel		35,000		35,000
Grant-in-aid to the municipal hospitals, Bombay city, from the taxes collected on the Hospital race day		30,000		30,000
TOTAL .. Voted ..	3,57,840	3,52,100	3,55,000	3,41,400
B-5 OTHER CHARGES.				
SCHEME FOR SUBSIDISING PRIVATE MEDICAL PRACTITIONERS FOR RURAL MEDICAL RELIEF.				
B-5 (1) Allowances, Honoraria, etc.—				
Travelling allowance (fixed)		1,800		1,800
Subsidies to private medical practitioners		3,600		3,600
Total—Voted ..	275	5,400	5,400	5,400
B-5 (2) Contingencies—				
Non-contract contingencies .. .. .. Voted ..	....	2,400	4,700	2,400
B-5 (3) Grants-in-aid, Contribution, etc.—				
Grant in-aid to the District Local Board for subsidising private medical practitioners		2,63,500		2,63,500
Grant-in-aid for the appointment of nurses and midwives at local board dispensaries		43,000		48,600
Grant-in-aid for supplying instruments to dispensaries maintained by local bodies		....		
Total ..	29,053	3,06,500	1,49,800	3,12,100
TOTAL ..	29,328	3,14,300	1,59,900	3,19,900

DETAILED ACCOUNT No. 38C. MEDICAL. C-Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to nursing associations in the Presidency and mofussil hospitals ..		2,97,315		2,95,600
Grants to charitable institutions, schemes, etc...		20,342		24,300
Grant to the Bombay Medical Council		8,543		7,900
TOTAL .. Voted ..	3,45,643	3,26,200	3,26,200	3,27,800

DETAILED ACCOUNT No. 38D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D-1 MEDICAL COLLEGES .. .. .. *Charged* ..	*55,763*	*38,900*	*52,800*	*56,700*
Voted ..	2,39,059	2,64,400	2,73,000	3,00,600
D-2 MEDICAL SCHOOLS .. .. .. *Charged* ..	*3,102*	*3,600*	*3,200*	*3,600*
Voted ..	1,97,884	2,42,300	1,74,000	1,39,600
TOTAL ..	4,95,808	5,49,200	5,03,000	5,00,500
Charged ..	*58,865*	*42,500*	*56,000*	*60,300*
Voted ..	4,36,943	5,06,700	4,47,000	4,40,200

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DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
DETAILS.				Rs.	Rs.	Rs.	Rs.
D-1 MEDICAL COLLEGES.							
A-Grant Medical College.							
D-1-A-(1) Pay of Officers—							
Principal, Grant Medical College and Superintendent, J J Group of Hospitals (*500—1,850+S. P. 250*)	*Charged*	*1*	*1*		*13,200*		*27,400*
(300—850+S. P. 250)	Voted	1	1		4,200		6,100
Dean, professors and other officers (*500—1,850*)	*Charged*	*2*	*2*		*23,400*		*25,200*
(150—1,000 + S. P.) S. P. 1 (100)	Voted	9	7		43,500		37,800
TOTAL	*Charged*			*49,815*	*36,600*	*48,700*	*52,600*
	Voted			51,952	47,700	43,300	43,900
D-1-A-(2) Pay of Establishment—							
Superior establishment (25—350)		86	89		52,902		54,700
Inferior establishment (22—30)		39	40		12,208		16,100
Temporary establishment					190		190
Leave salary							1,910
Total—Voted				62,660	65,300	70,100	72,900
D-1-A-(3) Allowances, Honoraria, etc.—							
Travelling allowance	Voted				250		200
House-rent and other allowances	*Charged*				*2,300*		*4,100*
	Voted				10,000		9,400
Honoraria	Voted				68,850		68,800
TOTAL	*Charged*			*5,549*	*2,300*	*4,100*	*4,100*
	Voted			48,661	79,100	79,300	78,400
D-1-A-(4) Contingencies—							
Contract contingencies—							
Water charges					5,000		9,000
Lighting charges					10,323		14,100
Telephone charges					1,280		700
Books and publications					3,000		3,000
Petty supplies					3,000		5,530
Laboratory expenses					1,650		1,600
Purchase of and repairs to furniture					1,600		2,500
Garden charges					300		460
Washing charges					250		200
Clothing to servants					420		480
Other miscellaneous expenses					670		630
Non-contract contingencies—							
Rent, rates and taxes					2,307		3,400
Service postage and telegrams					450		400
Pay of inferior servants					4,950		4,600
Other supplies and services					500		500
Customs duty on imported stores					6,000		6,000
Value of and freight on Europe stores					22,000		22,000
Total—Voted				67,994	63,700	71,500	75,100
D-1-A-(5) Grants-in-aid, contributions and donations—							
Payment to the Bombay Municipality for practical instruction to be given to students	Voted			4,600	5,000	5,000	....
Contribution for passage of officers transferred to or from other Government Departments				399	....	....	....
D-1-A-(6) Scholarships	Voted			3,192	3,600	3,800	3,400
	Charged			*55,763*	*38,900*	*52,800*	*56,700*
	Voted			2,39,059	2,64,400	2,73,000	2,73,700
Carried over	*Charged*			*55,763*	*38,900*	*52,800*	*56,700*
	Voted			2,39,059	2,64,400	2,73,000	2,73,700

DETAILED ACCOUNT No. 38-B. MEDICAL. D—Medical Colleges and Schools—contd.	Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..			*55,763*	*38,900*	*52,800*	*56,700*
Brought forward .. Voted ..			2,39,059	2,64,400	2,73,000	2,73,700
D-1 MEDICAL COLLEGES—contd.						
B-Rambilas Anandilal Podar College.						
D-1-B-(1) Pay of Officers—						
Pandit (Ayurvedic Section) (200—40/3—400)		1	....	....	....	1,200
Total—Voted ..			....	....	....	1,200
D-1-B-(2) Pay of Establishment—						
Lecturers (130—10—200) (75)		4	....	....	....	2,770
Demonstrators (50) (100)		3	....	....	....	1,200
Pharmacy Assistant (40—2—68)		1	....	....	....	240
Superior establishment (50—5/2—90)		1	....	....	....	300
Inferior establishment		5	....	....	....	690
Total—Voted ..			....	....	....	5,200
D-1-B-(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			....	....	....	350
Honoraria and allowances to Honorary Assistant Lecturers (Ayurvedic Physician), Sanskrit Pandit and Registrar			....	....	....	1,350
Total—Voted ..			....	....	....	1,700
D-1-B-(4) Contingencies—						
Non-contract contingencies—						
Library			....	....	....	300
Equipment			....	....	....	15,000
Purchase of medicines			....	....	....	2,500
Miscellaneous expenses			....	....	....	1,000
Total—Voted ..			....	....	....	18,800
Total, Rambilas Anandilal Podar College ..			....	....	....	26,900
Total ..			2,94,822	3,03,300	3,25,800	3,57,300
TOTAL—Medical Colleges .. *Charged* ..			*55,763*	*38,900*	*52,800*	*56,700*
TOTAL—Medical Colleges .. Voted ..			2,39,059	2,64,400	2,73,000	3,00,600

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—contd.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
D-2 MEDICAL SCHOOLS.*							
D-2 (1) Pay of Officers—							
Superintendents' allowances 2 (150)	*Charged* ..	..	..		*3,600*		*3,600*
Teachers (150—450) + S. P. 50	Voted ..	5	5		27,660		25,000
Lecturers (260—700) + S. P.	Voted ..	2	2		14,990 }		15,200
Registrars and house surgeons (150—400) ..	Voted ..	2	2		6,240 }		
B. M. S. Officer (200—400), S. P. 1 (50) ..	Voted ..	1	1		1,210		6,900
Total ..	*Charged* ..			*3,102*	*3,600*	*3,200*	*3,600*
	Voted ..			46,992	50,100	45,600	47,100
D-2 (2) Pay of Establishment—							
Dental mechanic (200)	..	1	..		2,200		....
Anæsthetist (50)	..	1	1		550		600
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170 S. P. (25)]	..	8	8		13,900		14,300
Superior establishment (25—80)	..	5	5		3,050		2.900
Nursing establishment	..				550		....
Inferior establishment (15—26)	..	33	29		7,450		6,100
Total ..	Voted ..			22,528	27,700	23,200	23,900
D-2 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	..				4,740		3,600
Travelling allowance (ordinary)	..				650		600
Honoraria and allowances to honorary lecturers ..	..				21,110		21,100
Total ..	Voted ..			21,103	26,500	20,900	25,300
D-2 (4) Contingencies—							
Contract contingencies—							
Water charges	..				2,410		1,900
Lighting charges	..				1,650		1,700
Books and publications and library	..				1,340		300
Petty supplies	..				600		520
Purchase of and repairs to furniture ..	..				529		450
Laboratory expenses	..				215		200
Gas consumption charges	..				600		100
Clothing to servants	..				144		150
Other miscellaneous expenses	..				522		500
Non-contract contingencies—							
Rent, rates and taxes	..				1,534		1,500
Service postage and telegrams	..				200		150
Other miscellaneous charges	..						600
Pay of inferior servants	..				456		1,180
Other supplies and services—							
Medicines and instruments	..				1,550		1,500
Dental Stores and materials	..				2,750		....
Purchase of material and stock	..				4,550		4,500
Equipment for the Sir Currimbhoy Ebrahim Dental School and Hospital	..				15,900		....
Customs duty on imported stores	..				400		400
Value of and freight on Europe stores	..				450		450
Total ..	Voted ..			17,981	35,800	48,100	16,100
D-2 (5) Scholarships	.. Voted ..			1,380	2,200	1,200	2,200
	Charged ..			*3,102*	*3,600*	*3,200*	*3,600*
	Voted ..			1,09,984	1,42,300	1,39,000	1,14,600
Carried over ..	*Charged* ..			*3,102*	*3,600*	*3,200*	*3,600*
	Voted ..			1,09,984	1,42,300	1,39,000	1,14,600

*Provision for the Sir Currimbhoy Ebrahim Dental School, Bombay, is included here.

DETAILED ACCOUNT No. 38D. MEDICAL. D-Medical Colleges and Schools—concld.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-2 Medical Schools—contd.						
Brought forward .. *Charged* ..			*3,102*	*3,600*	*3,200*	*3,600*
Brought forward .. Voted ..			1,09,984	1,42,300	1,39,000	1,14,600
D-(2)-A-Ayurvedic and Unani Schools and Hospitals—						
D-(2)-A-(1) Pay of Officers—						
Principals and Superintendents (150)		2		1,800		....
Lecturers and Pandits (60–200)		12		5,800		....
Total—Voted ..			....	7,600	....	....
D-(2)-A-(2) Pay of Establishment—						
Superior establishment (20–55)		8		1,198		....
Nursing establishment (40–120)		12		4,150		....
Inferior establishment (14–20)		36		3,552		....
Total—Voted ..			....	8,900	....	....
D-(2)-A-(3) Contingencies—						
Equipment				19,200		....
Purchase of medicines and diet charges				10,000		....
Other contingencies				3,000		....
Library				1,000		....
Pay of inferior servants				300		....
Total—Voted ..			....	33,500	....	....
D-(2)-A-(4) Scholarships .. .. Total—Voted ..			....	....	....	3,400
D-(2)-A-(5) Grants-in-aid, Contributions, Donations, etc.—						
Grant-in-aid to Ayurvedic and Unani teaching institutions .. Voted ..				50,000	35,000	21,600
Total, Ayurvedic and Unani Schools and Hospitals ..			87,900	1,00,000	35,000	25,000
Total, D. (2) Medical Schools ..			2,00,986	2,45,900	1,77,200	1,43,200
Charged ..			*3,102*	*3,600*	*3,200*	*3,600*
Voted ..			1,97,884	2,42,300	1,74,000	1,39,600

DETAILED ACCOUNT No. 38E. MEDICAL. E-Mental Hospitals.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
E-MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E (1) Pay of Officers—						
Superintendents and Deputy Superintendents (*500 – 1.850+S. P.*), *S. P. 1* (*250*), *1* (*150*) (150—850 +S. P.) S. P. 1 (150) .. .. *Charged* ..	*1*	*1*		*27,000*		*27,700*
Voted ..	3	3		20,500		16,500
Total .. *Charged* ..			*24,254*	*27,000*	*26,800*	*27,700*
Total .. Voted ..			19,946	20,500	20,400	16,500
E (2) Pay of Establishment—						
Subordinate medical service officers [60—7—200+S. P. (25)] [60—5—170+S. P. (25)] ..	11	13		15,833		18,120
Superior establishment (15—300)	418	370		1,48,879		1,39,430
Inferior establishment (14—34)	115	102		23,675		22,550
Nursing establishment				662		1,300
Temporary establishment				3,000		16,100
Probable savings				—549		
Total.. Voted ..			1,80,198	1,91,500	1,91,200	1,97,500
E (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. Voted ..				4,900		4,520
Travelling allowance Fixed .. .. Voted ..				700		1,680
Travelling allowance Ordinary .. .. Voted ..				4,000		4,100
Total .. *Charged* ..			*397*	....	....	
Total .. Voted ..			9,181	9,600	9,300	10,300
E (4) Contingencies—						
Contract contingencies—						
Water charges				17,273		16,000
Lighting charges				11,397		11,100
Garden charges				515		2,800
Telephone charges				525		500
Petty supplies				13,432		13,300
Purchase of linen and bedding				4,600		4,100
Clothing to servants				700		3,200
Purchase of and repairs to furniture				300		400
Purchase of hardware, glassware, etc.				4,338		4,700
Installation of a hot water boiler and its contingencies				2,100		
Books and publications						100
Advertisement charges						100
Other miscellaneous expenses				1,940		1,800
Non-contract contingencies—						
Rent, rates and taxes				880		500
Service postage and telegrams				800		1,000
Motor bus charges				1,800		2,200
Pay of inferior servants				14,000		15,600
Other supplies and services—						
Diet to patients				1,90,000		2,26,500
Clothing to patients				28,900		39,400
Medicines and instruments				6,000		6,400
Purchase of material and stock				3,100		3,400
Railway fare and subsistence allowance to cured lunatics				1,100		1,100
Discretionary allowance to Superintendents for amusement of lunatics				2,300		2,300
Total.. Voted ..			3,84,224	3,06,000	3,51,600	3,56,500
E (5) Grants-in-aid, Contributions, etc.— *Contribution for passages of officers lent by other Governments—passage contribution* .. *Charged* ..			*155*	....		
E (6) Establishment charges payable to or recoverable from other Governments, Departments, etc. .. **Voted.**				....		
Deduct—Amount transferred to "47, Miscellaneous Departments" for the services of an S. M. S. Officer at the Yeravda Mental Hospital (*vide* page 400) .. Voted..			—360	—400	—400	—400
TOTAL ..			6,17,995	5,54,200	5,98,900	6,08,100
Charged ..			*24,806*	*27,000*	*26,800*	*27,700*
Voted ..			5,93,189	5,27,200	5,72,100	5,80,400

DETAILED ACCOUNT No. 38F. MEDICAL. F-Special Development Programme.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F. TOURING MEDICO-CUM-PROPAGANDA UNITS IN THE PARTIALLY EXCLUDED AREAS.						
F-(1) Pay of Establishment—						
Organisers (80)		5	....	....	....	4,800
Inferior establishment		5	....	....	....	1,200
Total .. Voted ..			....	....	....	6,000
F-(2) Contingencies—						
Non-contract contingencies— Medicines			....	....	....	2,500
Gramophone and Records			....	....	....	1,000
Magic lantern and slides			....	....	....	1,500
Hire for 10 carts and drivers			....	....	....	3,000
Miscellaneous expenses			....	....	....	1,000
Total .. Voted ..			....	....	....	9,000
TOTAL .. VOTED ..			....	....	....	15,000

DETAILED ACCOUNT No. 38F. MEDICAL. G-Chemical Examiners.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
G-CHEMICAL ANALYSER, BOMBAY.						
G (1) Pay of Officers—						
Chemical Examiner (600—1,200)	1	1		9,550		10,100
Assistant Chemical Examiners (150—600)	2	2		7,250		11,400
Total .. Voted ..			19,405	16,800	20,200	21,500
G (2) Pay of Establishment—						
Superior establishment (40—250)	8	8		12,700		12,700
Servants (15—35)	5	5		1,600		1,500
Leave salary				400		400
Total .. Voted ..			14,705	14,700	15,300	14,600
G (3) Allowances, Honoraria, etc.—						
House-rent and other allowances				1,700		1,500
Total .. Voted ..			1,396	1,700	1,500	1,500
G (4) Contingencies—						
Contract contingencies—						
Lighting charges				400		400
Telephone charges				310		300
Petty supplies				670		600
Books and publications				210		200
Gas consumption charges				820		800
Other miscellaneous expenses				290		200
Non-contract contingencies —						
Service postage and telegrams				250		200
Customs duty on imported stores				950		900
Value of and freight on Europe stores				6,000		6,000
Total .. Voted ..			10,364	9,900	9,900	9,600
TOTAL ..			45,870	43,100	46,900	47,200

DETAILED ACCOUNT No. 38G. MEDICAL. H-Charges in England.			Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
H-I Leave salaries and deputation pay	Secretary of State for India ..	*Charged* ..	2,065	....	7,040	....
	High Commissioner for India.	*Charged* ..	61,184	73,200	35,280	8,560
		Voted ..	10,579	38,320	1,080	....
H-II Sterling overseas pay—High Commissioner for India ..		*Charged* ..	42,685	53,440	46,520	66,680
H-III Stores for India—High Commissioner for India ..		Voted ..	259	9,000	80	9,000
		TOTAL ..	1,16,772	1,73,960	90,000	84,240
		Charged ..	1,05,934	1,26,640	88,840	75,240
		Voted ..	10,838	47,320	1,160	9,000

39-PUBLIC HEALTH.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A. PUBLIC HEALTH ESTABLISHMENT	*Charged*	39-A	*73,224*	*53,700*	*53,700*	*52,000*
	Voted		5,84,132	6,46,200	6,20,200	6,46,000
B. GRANTS FOR PUBLIC HEALTH PURPOSES	Voted	39-B	1,05,594	1,23,600	1,35,600	1,47,400
C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES	Voted	39-C	1,75,447	1,74,500	1,95,500	1,66,000
D. BACTERIOLOGICAL LABORATORIES	*Charged*	39-D	*56,905*	*53,000*	*58,000*	*58,400*
	Voted		2,77,968	2,88,800	2,88,800	2,87,100
E. PASTEUR INSTITUTES	Voted	39-E	13,612	9,800	9,800	8,300
F. WORKS	Voted	39-F	14,42,921	8,98,200	8,97,200	9,50,500
G. SPECIAL DEVELOPMENT PROGRAMME	Voted	39-G	....	8,55,000	8,00,000	8,53,500
H. CHARGES IN ENGLAND	*Charged*	39-H	*18,855*	*34,360*	*16,000*	*8,800*
	Voted		5,490	10,840	7,280	5,160
I. LOSS OR GAIN BY EXCHANGE	*Charged*		*105*	....	*59*	....
	Voted		65	....	26	....
For rounding	*Charged*		....	*—60*	*+241*	*—200*
	Voted		....	+60	+594	+40
TOTAL			27,54,318	31,48,000	30,83,000	31,83,000
	Charged		*1,49,089*	*1,41,000*	*1,28,000*	*1,19,000*
	Voted		26,05,229	30,07,000	29,55,000	30,64,000

DETAILED ACCOUNT No. 39-A.
PUBLIC HEALTH.
A-Public Health Establishment.

SUMMARY.

		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A 1. DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH	*Charged*	*32,156*	*32,600*	*32,600*	*33,000*
	Voted	1,55,344	1,54,300	1,58,300	1,58,900
A-2. PUBLIC HEALTH LABORATORY, POONA	*Charged*	....	....	....	....
	Voted	37,447	40,700	40,700	38,500
A-3. BELGAUM VACCINE INSTITUTE	Voted	67,488	67,600	67,600	66,300
A-4. LOCAL VACCINATION ESTABLISHMENT	Voted	1,69,267	1,72,400	1,67,400	1,70,400
A-5. PUBLIC HEALTH ENGINEERING ESTABLISHMENTS	*Charged*	*31,235*	*21,100*	*21,100*	*19,000*
	Voted	84,958	1,00,400	98,400	92,300
A-6. CONSULTING SURVEYOR TO GOVERNMENT	*Charged*	*9,833*	....	....	....
	Voted	68,947	79,800	77,800	88,700
A-7. PILGRIM CHARGES	Voted	681	1,000	1,000	1,000
A-8. ESTABLISHMENT OF A HEALTH UNIT ORGANISATION	Voted	....	30,000	9,000	29,900
TOTAL		6,57,356	6,99,900	6,73,900	6,98,000
	Charged	*73,224*	*53,700*	*53,700*	*52,000*
	Voted	5,84,132	6,46,200	6,20.200	6,46,000

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
A-1 DIRECTOR AND ASSISTANT DIRECTORS OF PUBLIC HEALTH.							
A-1 (1) Pay of Officers—							
Director of Public Health 1 (2,100—60—2,400) ..	*Charged* ..	*1*	*1*		*28,775*		*28,700*
Assistant Directors of Public Health (*Spl. pay of Rs. 120 per mensem*) 1 (500—100/5—1,000 + 33⅓ per cent.), and 1 (400—30—700—35—1,050) and 1 (450—35—800—40—1200)	*Charged* ..	1	..		*225*		*300*
	Voted ..	2	2		29,205		31,900
Personal Assistant to the Director of Public Health (200—20/2—300—20—400)	Voted ..	..	1		2,200		2,400
Leave salary	Voted ..				1,195		....
Total ..	*Charged* ..			*28,135*	*29,000*	*29,000*	*29,000*
	Voted ..			29,029	32,600	30,600	34,300
A-1 (2) Pay of Establishment—							
Inspectors, vaccinators and clerks (25—260)		73	71		77,868		79,400
Servants (14—22)		46	46		8,520		8,600
Leave salary	Voted ..				512		1,200
Total ..	Voted ..			90,610	86,900	90,900	89,200
A-1 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted ..				351		360
Travelling allowance .. .. .. ordinary ..	*Charged* ..				*3,350*		*3,550*
Travelling allowance fixed ..	Voted ..				9,660		10,000
Travelling allowance ordinary ..	Voted ..				8,479		8,980
Honoraria	*Charged* ..				*250*		*450*
	Voted ..				500		250
Fees of Governments nominees to the sanitary inspectors' class ..	Voted ..				450		450
Grant of studentship	Voted ..				860		860
Total ..	*Charged* ..			*4,021*	*3,600*	*3,600*	*4,000*
	Voted ..			20,921	20,300	21,300	20,900
A-1 (4) Contingencies—							
Contract contingencies—							
Carriage of tents and records					995		850
Telephone charges					642		632
Petty supplies					1,163		1,065
Other charges					140		393
Non-contract contingencies—							
Service postage and telegrams					6,000		6,300
Rents, rates and taxes					1,050		1,050
Supplies and services—							
Mewas vaccinator					60		50
Examination charges (sanitary inspectors' class)					50		50
Supplies of medicines					150		160
Payment to Royal Institute of Science, London					3,700		3,500
Reserve at the disposal of the Director of Public Health					350		300
Total ..	Voted ..			14,784	14,300	15,300	14,350
A-1 (5) Scholarships—(sanitary inspector's class)	Voted ..			....	200	200	150
TOTAL ..	*Charged* ..			*32,156*	*32,600*	*32,600*	*33,000*
	Voted ..			1,55,344	1,54,300	1,58,300	1,58,900

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-2 PUBLIC HEALTH LABORATORY, POONA.						
A-2 (1) Pay of Officers—Officer in charge 1 (500—100—1,000 + 33⅓ per cent.)	1.	1		11,219		9,100
Leave salary .. .. Voted ..				2,181		4,800
Total .. *Charged* ..			....	....	....	....
Total .. Voted ..			12,800	13,400	13,400	13,900
A-2 (2) Pay of Establishment—						
Clerks, etc. (15-350)	14	11		14,511		14,000
Servants (17-19)	3	6		616		1,500
Probable saving				—127		....
Total ..			15,681	15,000	15,000	15,500
A-2 (3) Allowances, Honoraria, etc.—Travelling allowance (ordinary)			984	1,000	1,000	1,000
A-2 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				192		193
Service postage and telegrams				115		115
Telephone charges				192		192
Books and periodicals				300		200
Other charges				2,061		2,100
Supplies and services—						
Chemicals and apparatus				4,600		4,500
Customs duty on imported stores				940		800
Purchase of Aerogen Gas Plant				2,900		....
Total ..			7,982	11,300	11,300	8,100
TOTAL .. *Charged* ..			....	....	....	....
TOTAL .. Voted ..			37,447	40,700	40,700	38,500

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-3. BELGAUM VACCINE INSTITUTE.						
A-3 (1) Pay of Officers—Director (500—100—1,000 + 33⅓ per cent.) ..	1	1	14,400	14,400	14,400	14,400
A-3 (2) Pay of Establishment—						
Superintendents, assistant superintendents, clerks and laboratory assistants (30—225)	15	15		17,055		16,780
Servants (13—21)	22	22		4,131		4,060
Probable saving				—1,186		—840
Total ..			20,715	20,000	20,000	20,000
A-3 (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed				700		700
Travelling allowance .. ordinary				1,500		1,700
Total ..			2,498	2,200	2,200	2,400
A-3 (4) Contingencies—						
Contract contingencies—						
Packing charges				800		900
Purchase and repairs to furniture				600		600
Food for calves				2,600		2,500
Purchase of lancets and cases				600		500
Purchase of medicines				500		500
Laboratory expenses				2,000		2,100
Petty supplies				1,600		1,500
Other charges				600		700
Non-contract contingencies—						
Pay of inferior servants				850		1,050
Service postage and telegrams				11,000		9,500
Other charges				450		450
Supplies and services—						
Electric energy				3,000		3,000
Hire of calves				6,000		5,500
Customs duty on imported stores				400		700
Total ..			29,875	31,000	31,000	29,500
TOTAL .. Voted ..			67,488	67,600	67,600	66,300

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DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-4. LOCAL VACCINATION ESTABLISHMENT.						
-4 (1) Pay of Establishment—						
Vaccinators and special pay (14—50)	232	227		1,10,860		1,08,800
Servants (15)	3	3		540		600
Total ..			1,11,246	1,11,400	1,09,400	1,09,400
A-4 (2) Allowances, Honoraria, etc.—						
House-rent and other allowances				366		300
Travelling and pony allowances (fixed)				32,802		32,800
Travelling allowance (ordinary)				732		800
Total ..			33,682	33,900	33,900	33,900
A-4 (3) Contingencies—Non-contract contingencies			83	100	100	100
A-4 (4) **Grants-in-aid, Donations, Contributions—**						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators ..			24,256	27,000	24,000	27,0
TOTAL .. Voted ..			1,69,267	1,72,400	1,67,400	1,70,4

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS.						
(a) Consulting Public Health Engineer.						
A-5 (a) (1) Pay of Officers—						
Consulting Public Health Engineer .. .. *Charged* ..	*1*	*1*		*16,500*		*16,500*
Assistant Engineer and Mechanical Assistant .. .. Voted ..	1	2		6,400		6,800
Total .. *Charged* ..			*15,214*	*16,500*	*16,500*	*16,500*
Total .. Voted ..			11,545	6,400	4,800	6,800
A-5 (a) (2) Pay of Establishment—						
Accountant, Clerks, Draftsman and Storekeeper	6	15		20,664		24,000
Servants	5	8		1,836		1,800
Temporary establishment				19,500		15,600
Total—Voted ..		..	22,113	42,000	42,000	41,400
A-5 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) .. .. *Charged* ..	..	..		*2,400*		*2,100*
Travelling allowance (ordinary) .. .. Voted ..	..	..		2,000		3,800
(fixed) .. .. .. Voted ..	..	..		....		400
Total .. *Charged* ..	..	..	1,565	*2,400*	*2,400*	*2,100*
Total .. Voted ..	..	..	3,828	2,000	2,000	4,200
A-5 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				200		100
Service postage and telegrams				500		1,000
Books and periodicals				150		100
Carriage of records				300		300
Other items				650		1,500
Total—Voted ..	..	..	2,433	1,800	3,000	3,000
A-5 (a) (5 Establishment charges recoverable from other Governments, Departm nts, etc.—						
Deduct—Recoveries from local bodies in respect of fees for preparation and scrutiny of plans and estimates, inspection, etc., of public health works by the C. P. H. Engineer .. .. Voted ..			—19,105	—10,000	—10,000	—20,000
Total—(*a*) carried over .. *Charged* ..	..	..	*16,779*	*18,900*	*18,900*	*18,600*
Total—(*a*) carried over .. Voted ..	..	..	20,814	42,200	41,800	35,400

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—contd.						
Total, (a) brought forward .. *Charged* ..			*16,779*	*18,900*	*18,900*	*18,600*
Total, (a) brought forward .. Voted ..			20,814	42,200	42,900	35,400
(b) Poona Water Works Sub-Division.						
A-5 (b) (1) Pay of Officers—						
Executive Engineer .. .. .. *Charged* ..	..	..	*12,375*	....	....	....
Assistant Engineer .. .. .. Voted ..	1	1	1,730	7,100	7,100	7,300
A-5 (b) (2) Pay of Establishment—						
Overseer	..	1		....		2,400
Temporary establishment	..	..		28,000		27,500
Total .. Voted ..	..	..	44,959	28,000	28,000	29,900
A-5 (b) (3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. fixed Voted ..				1,200		700
Travelling allowance .. .. ordinary Voted ..				1,000		1,000
Total .. *Charged* ..	..	..	*1,234*	....	....	....
Total .. Voted ..	..	..	2,070	2,200	1,800	1,700
A-5 (b) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams	..	..		2,200		1,200
Books and periodicals	..	..		50		50
Carriage of records	..	..		400		400
Office expenses and miscellaneous	..	..		250		450
Other items	..	..		1,100		700
Total .. Voted ..	..	..	3,194	4,000	2,800	2,800
TOTAL, (b) .. *Charged* ..	..	..	*13,609*	....	....	....
TOTAL, (b) .. Voted ..	..	..	51,953	41,300	39,700	41,700
Total—(a) & (b) carried over .. *Charged* ..	..	..	*30,388*	*18,900*	*18,900*	*18,600*
Total—(a) & (b) carried over .. Voted ..	..	..	72,767	83,500	81,500	77,100

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-5 PUBLIC HEALTH ENGINEERING ESTABLISHMENTS—concld.					
Total (*a*) and (*b*) brought forward	*Charged*	*30,388*	*18,900*	*18,900*	*18,600*
	Voted	72,767	83,500	81,500	77,100
A-5 (5) Establishment charges payable to other Governments, Departments, etc.—					
Establishment charges distributed *pro-rata*	*Charged*		*5,000*		*3,000*
	Voted		21,000		12,000
Secretariat Charges	Voted		3,700		12,900
	Total	37,796	29,700	29,700	27,900
	Charged	*5,635*	*5,000*	*5,000*	*3,000*
	Voted	32,161	24,700	24,700	24,900
A-5 (6) Establishment charges recoverable from other Governments, Departments, etc.—					
Deduct—Percentage charges of establishment on contribution and provincial works	*Charged*		*—2,800*		....
	Voted		—7,800		—1,500
Supervision charges for Dapuri Sub-Division	*Charged*		....		*—2,300*
	Voted		....		—7,000
Cost of the Consulting Public Health Engineer and his establishment debitable to "70-Capital Outlay, etc."	*Charged*		....		*—300*
	Voted		....		—1,200
	Total	—24,758	—10,600	—10,600	—12,300
	Charged	*—4,788*	*—2,800*	*—2,800*	*—2,600*
	Voted	—19,970	—7,800	—7,800	—9,700
GRAND TOTAL—Public Health Engineering Establishments		1,16,193	1,21,500	1,19,500	1,11,300
	Charged	*31,235*	*21,100*	*21,100*	*19,000*
	Voted	84,958	1,00,400	98,400	92,300

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DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
A-6 CONSULTING SURVEYOR TO GOVERNMENT.							
A-6 (1) Pay of Officers—							
Consulting Surveyor and Assistant Consulting Surveyors, 1 (1,500—50—2,250), 1 (250—20—500), 1 (440—20—600) and 1 (750—50—1,250).	*Charged* ..	1	..		....		....
	Voted ..	3	4		36,600		38,700
Total ..	*Charged* ..			*9,655*	....	....	....
	Voted ..			31,998	36,600	36,600	38,700
A-6 (2) Pay of Establishment—							
Surveyors, draftsmen, clerks, etc. (25—350)	..	27	28		35,868		37,300
Servants (11—20)	..	12	12		2,752		2,600
Temporary establishment	..				3,300		6,900
Leave salary	..				780		....
Total ..	Voted ..			39,973	42,700	42,700	46,800
A-6 (3) Allowances, Honoraria, etc.—							
House-rent and other allowances	Voted ..				1,960		2,000
Travelling allowance .. { ordinary	*Charged* ..				....		....
fixed	Voted ..				2,388		2,600
ordinary	Voted ..				3,952		4,000
Total ..	*Charged* ..			*178*	....	....	....
	Voted ..			6,832	8,300	7,300	8,600
A-6 (4) Contingencies—							
Contract contingencies—							
Rents, rates and taxes	..				1,500		1,500
Carriage of records	..				200		200
Wages of survey coolies	..				1,600		1,600
Miscellaneous office expenses	..				800		800
Non-contract contingencies— Service postage and telegrams	..				400		400
Supplies and Services— Scientific instruments	..				300		300
Total	..			5,144	4,800	3,800	4,800
A-6 (5) Establishment charges recoverable from other Governments, Departments, etc.—							
Deduct—Amount transferred to "7-Land Revenue" Rs. 9,000. (On account of revision of non-agricultural assessment work Rs. 400; defence of land acquisition appeals, valuation of Government properties and scrutiny of draft awards etc., Rs. 6,300; and layouts of land, scrutiny of buildings, etc., Rs. 2,300); to "50-Civil Works" Rs. 900 for layout of Government lands at Colaba; and to "80-Bombay Development Scheme" Rs. 300 for work in connection with the Back Bay Scheme	..			—15,000	—12,600	—12,600	—10,200
TOTAL ..	*Charged* ..			*9,833*	....	....	
	Voted ..			68,947	79,800	77,800	88,700

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A-Public Health Establishment.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-7 PILGRIM CHARGES.	Rs.	Rs.	Rs.	Rs.
A-7 (1) Pay of Establishment—Subordinate medical service officer, 1 (130 and special pay 25 for 4 months)	361	620		640
A-7 (2) Allowances, Honoraria, etc.—				
House-rent and other allowances		270		270
Travelling allowance . . fixed		60		60
Total ..	283	330		330
A-7 (3) Contingencies—Other supplies and services	37	50		30
TOTAL .. Voted ..	681	1,000	1,000	1,000
A-8 ESTABLISHMENT OF A HEALTH UNIT ORGANISATION.				
A-8 (1) Pay of Officers—Medical Officer of Health, 1 (300—20—380)	....	3,600	1,500	3,700
A-8 (2) Pay of Establishment—Temporary establishment	....	13,700	2,600	13,700
A-8 (3) Allowances, Honoraria, etc.—Travelling allowance (fixed)	....	2,700	500	2,700
A-8 (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		800		800
Equipment		2,250		2,200
Petty supplies including service postage		1,700		1,800
Other charges		250		....
Supplies and services (Supply of medicines)		5,000		5,000
Total ..	....	10,000	4,400	9,800
TOTAL .. Voted ..	....	30,000	9,000	29,900
DETAILED ACCOUNT No. 39-B. **PUBLIC HEALTH.** **B-Grants for Public Health purposes.**				
Grants-in-aid, Contributions, etc.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES N. D.		6,000		5,400
VILLAGE SANITARY COMMITTEES C. D.		1,500		1,300
VILLAGE SANITARY COMMITTEES S. D.		5,300		4,500
SANITARY ASSOCIATIONS, ETC.		4,800		4,800
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITARY INSPECTORS—				
LOCAL BOARDS		6,060		6,400
MUNICIPALITIES		69,400		70,000
NASIK SANATORIUM		500		500
BABY WEEK CELEBRATION		5,000		5,000
ANTI-GUINEA WORM COMMITTEE, DHARWAR		300		300
INFANT WELFARE SOCIETY		944		1,000
BOMBAY MOFUSSIL MATERNITY CHILD WELFARE AND HEALTH COUNCIL ..		17,000		22,000
AROGYA MANDAL, POONA		200		200
SHOLAPUR DEVELOPMENT SCHEME		255		300
GRANTS-IN-AID TO MUNICIPALITIES FOR WORKS EXECUTED THROUGH THE PUBLIC WORKS DEPARTMENT		1,841		2,000
GRANTS-IN-AID TO SHOLAPUR MUNICIPALITY TOWARDS THE COST OF CONSTRUCTION OF SADAR BAZAR NALA SEWER		....		19,000
GRANT-IN-AID TO MEET THE CHARGES ON ACCOUNT OF WATER LEAKING FROM THE SOWAR GATE SETTLING TANKS, POONA		4,500		4,700
TOTAL .. Voted ..	1,05,594	1,23,600	1,35,600	1,47,400

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
-1 Expenses in connection with malaria	99,360	88,900	1,04,900	84,000
-2 Expenses in connection with other epidemics	76,087	85,600	90,600	82,000
TOTAL .. Voted ..	1,75,447	1,74,500	1,95,500	1,66,000
C-1 Expenses in connection with Malaria.				
-1 (1) Pay of Establishment—Subordinate medical service officers	16,540	10,000	14,000	10,000
-1 (2) Allowances, Honoraria, etc.—Travelling allowance .. fixed	5,621	3,000	5,000	3,000
C-1 (3) Contingencies—				
Supplies and services—				
Labour and conveyance charges for medicine chests		900		900
Petty supplies		200		200
Free distribution and cheap sale of "Quinine treatments", and purchase of quinine powder for sale at post offices		70,000		69,900
Supply of new medicine boxes		4,800		....
Total ..	77,199	75,900	85,900	71,000
TOTAL .. Voted ..	99,360	88,900	1,04,900	84,000

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C-Expenses in connection with epidemic diseases.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
C-2 Expenses in connection with other epidemics.	Rs.	Rs.	Rs.	Rs.
C-2-A Infectious Diseases Hospital, Poona.				
C-2-A (1) Pay of Officers—Medical officer 1 (900)	10,800	10,800	10,800	10,900
C-2-A (2) Pay of Establishment—Temporary establishment	13,028	12,000	12,000	12,200
C-2-A (3) Allowances, Honoraria, etc.—House-rent and other allowances	247	200	200	200
C-2-A (4) Contingencies—				
Non-Contract Contingencies—				
Service postage and telegrams		25		25
Water charges		1,300		1,350
Lighting charges		860		875
Telephone charges		265		275
Stationery		150		75
Supplies and Services—				
Dieting charges		3,000		2,700
Clothing and bedding		800		....
Medicines and instruments		1,300		1,400
Petty supplies		1,300		2,000
Total ..	9,068	9,000	9,000	8,700
Total, C-2-A ..	33,143	32,000	32,000	32,000
C-2-B Other Charges.				
Cynogas operations		11,250		11,200
Inoculation against plague, cholera and other epidemics		} 27,000		23,600
Expenditure in connection with outbreaks of cholera, etc.		}		
Sanitary and medical arrangements at Pandharpur fair		1,150		1,200
Sanitary and medical arrangements at the Haripura congress		....		....
Sanitary and medical arrangements at Morwad weekly fairs..		....		....
Grants to District Local Board, Kaira, for anti-plague measures in the Borsad Taluka		....		....
Total, C-2-B ..	29,448	39,400	45,400	36,000
C-2-C Epidemic Medical Officers.				
C-2-C (1) Pay of Establishment—				
Epidemic medical officers 10 (50)		6,920		7,300
Servants 10 (14)		1,680		1,700
Total ..	7,197	8,600	8,100	9,000
C-2-C (2) Allowances, Honoraria, etc.—Travelling allowance (fixed)	3,797	4,000	4,000	4,000
C-2-C (3) Contingencies—				
Supplies and services—				
Labour and conveyance charges for medicine chests		500		250
Petty supplies		500		500
Supply of medicines		600		250
Total ..	2,502	1,600	1,100	1,000
Total, C-2-C ..	13,496	14,200	13,200	14,000
TOTAL .. Voted ..	76,087	85,600	90,600	82,000

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DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D-Bacteriogical Laboratories.		Strength.		Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		1939-40.	1940-41.				
				Rs.	Rs.	Rs.	Rs.
HAFFKINE INSTITUTE, BOMBAY.							
D-(1) Pay of Officers—							
Director, Assistant Directors, other medical officers and Pharmaceutical Chemist: *1 (500—100—1,850+S. P. 250 + O. S. P. 200)*, *1 (500—250—1,850 + S. P. 250 + O. S. P. 300)*, 1 (750), 1 (585), 1 (450), 1 (400), 1 (750), 1 (300).	*Charged* ..	*2*	*2*	*53,867*	*50,400*	*55,400*	*55,800*
	Voted ..	6	7	27,123	40,700	29,700	34,900
D-(2) Pay of Establishment—							
Subordinate medical service officer (60—7—200 + *S. P.* 100) ..		1	1		3,432		3,500
Superior establishment (including clerks, assistant chemists and bio-chemists and laboratory assistants) (40—500)		49	52		66,225		68,400
Servants (21—55)		61	61		20,656		21,300
Temporary establishment					500		400
Lump cut (Probable saving)					—513		....
Total .. Voted ..				80,801	90,300	87,300	93,600
D-(3) Allowances, Honoraria, etc.—							
House-rent and other allowances	*Charged* ..				*2,200*		*2,200*
	Voted ..				5,100		4,400
Travelling allowance (ordinary)	*Charged* ..				*400*		*400*
	Voted ..				200		200
Total ..	*Charged* ..			*3,038*	*2,600*	*2,600*	*2,600*
	Voted ..			3,278	5,300	4,300	4,600
D-(4) Contingencies—							
Contract Contingencies—							
Garden charges					200		400
Laboratory expenses					23,600		24,600
Gas and electricity consumption					9,800		10,200
Washing charges					700		650
Freight and packing					7,000		5,400
Petty repairs					1,000		1,000
Purchase and repairs to furniture					2,700		3,000
Books and periodicals					300		300
Telephone charges					360		350
Office expenses and miscellaneous					240		....
Non-contract Contingencies—							
Pay of inferior servants					6,532		6,700
Rates and taxes					9,520		10,000
Service postage and telegrams					2,500		2,500
Other charges					380		400
Supplies and services—							
Apparatus, chemicals and accessories					27,500		30,300
Purchase of sera and vaccines					18,000		11,000
Ampoules for sera and vaccines					13,000		13,000
Other articles for preparation of sera and vaccines					12,968		18,000
Purchase of scientific and technical books and periodicals					3,500		3,500
Equipment for the Pharmacological unit					1,700		1,700
Customs duty on imported stores					11,000		11,000
Total ..				1,66,766	1,52,500	1,67,500	1,54,000
TOTAL ..				3,34,873	3,41,800	3,46,800	3,45,500
	Charged ..			*56,905*	*53,000*	*58,000*	*58,400*
	Voted ..			2,77,968	2,88,800	2,88,800	2,87,100

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E-Pasteur Institutes.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
E-1 Establishment for carrying out the anti-rabic treatment work at the Haffkine Institute—				
E-1 (1) Pay of Officers—Medical Officer, 1 (500—50—900)	10,800	7,500	7,500	5,700
E-1 (2) Pay of Establishment	....	....	....	....
E-1 (3) Allowances, Honoraria, etc.—House rent and other allowances	2,187	1,300	1,300	1,600
Total—E-1 ..	12,987	8,800	8,800	7,300
E-2 Provision for anti-rabic treatment	625	1,000	1,000	1,000
TOTAL .. Voted ..	13,612	9,800	9,800	8,300

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F-Works.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
F.-1 Original Works—				
Providing and laying 3" and 4" new and 4" old C. I. water mains at Juhu in connection with the Suburban Scheme No. 19		10,400		....
Providing 6" and 4" C. I. water mains to the North-East of Jogeshwari Railway Station		15,700		....
Construction of drainage works in the Koregaon Road Estate, Poona		13,000		90,000
Discretionary grant of the Consulting Public Health Engineer		1,000		3,800
Salsette water supply		17,400		14,200
Ratnagiri water supply		....		900
Purchase of chlorinating plant for the Uran water works		1,000		....
Total ..	6,37,224	58,500	60,500	1,08,900
F.-2 Repairs—	7,97,920	8,35,800	8,32,800	8,35,800
F-3 Other charges—				
F-3-(1) Tools and Plant—				
Tools and plant (ordinary)		3,500		4,000
Tools and plant (distributed pro-rata)		1,800		2,000
Deduct—Recoveries of tools and plant charges on works under "70—Capital Outlay on Improvement of Public Health"		—1,400		—200
Total ..	5,234	3,900	3,900	5,800
F-3-(2) Suspense	828	....		....
Deduct—English Cost of Stores	....	....		....
Total ..	828	....	....	....
F-3-(3) Travelling allowance to social workers	1,715	....	....	....
TOTAL, F-3 ..	7,777	3,900	3,900	5,800
TOTAL .. Voted ..	14,42,921	8,98,200	8,97,200	9,50,500

DETAILED ACCOUNT No. 39-G. PUBLIC HEALTH. G-Special Development Programme.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
(1) VILLAGE WATER SUPPLY.				
Commissioner, Northern Division		3,84,000		8,50,000
Commissioner, Central Division		2,50,000		
Commissioner, Southern Division		2,21,000		
TOTAL .. Voted ..	....	8,55,000	8,00,000	8,50,000
(2) SPECIAL MEASURES AGAINST MALARIA IN THE KANARA DISTRICT.				
Pay of establishment		....		250
Allowances		....		50
Contingencies—				
Labour charges		....		1,050
Disinfectant and laboratory charges		....		2,150
TOTAL .. Voted ..		....		3,500
TOTAL 1 and 2 .. Voted ..	.....	8,55,000	8,00,000	8,53,500

DETAILED ACCOUNT No. 39-H. PUBLIC HEALTH. H-Charges in England.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
G-1 Leave salaries and deputation pay—High Commissioner for India	*Charged* ..	*11,037*	*26,760*	*8,720*	....
	Voted ..	3,690	4,720	....	5,160
G-2 Sterling overseas pay—High Commissioner for India ..	*Charged* ..	*7,818*	*7,600*	*7,280*	*8,800*
	Voted ..	1,800	....	....	....
G-3 Stores for India—High Commissioner for India	Voted ..	....	....	1,120	....
G-4 Other charges. High Commissioner for India—*Add*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri	Voted ..	....	6,120	6,160	....
TOTAL	..	24,345	45,200	23,280	13,960
	Charged ..	*18,855*	*34,360*	*16,000*	*8,800*
	Voted ..	5,490	10,840	7,280	5,160

40—AGRICULTURE.		Detailed Account No.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A—Direction	*Charged*	40-A	*27,966*	*28,800*	*28,800*	*29,300*
	Voted		64,056	63,100	62,800	60,900
B—Superintendence	*Charged*	40-B	*46,093*	*21,000*	*21,100*	*18,400*
	Voted		71,057	53,300	63,000	51,000
C—Subordinate and Expert Staff	Voted	40-C	2,27,436	61,100	63,000	25,300
D—Experimental Farms	Voted	40-D	1,54,372	1,51,600	1,51,600	1,09,900
E—Agricultural demonstration and propaganda including public exhibitions and fairs	Voted	40-E	1,09,965	53,200	41,000	26,400
F—Agricultural Experiments and Research	Voted	40-F	2,55,011	3,00,100	3,14,000	3,26,000
G—Agricultural Education	*Charged*	40-G	*30,235*	*35,400*	*30,900*	*35,700*
	Voted		3,13,014	3,43,900	3,11,500	2,87,600
H—Agricultural Engineering	Voted	40-H	51,736	51,600	52,600	50,900
I—Boring Operations	Voted	....	97	1,000	1,000	....‡
J—Scheme for the improvement of agricultural marketing in India	Voted	40-J	22,268	23,100	†	†
K—Special Rural Uplift Schemes	Voted	40-K	2,977	3,200	†	†
L—Grants-in-aid, Contributions, etc.	Voted	40-L	61,986	92,000	34,900	72,700
M—Other charges	Voted	40-M	....	2,500	3,000	....
N—Works	Voted	40-N	23,773	9,100	13,300	....
O—Special Development Programme	Voted	40-O	....	....	....	1,34,400
P—Charges in England	*Charged*	40-P	*14,065*	*6,960*	*12,200*	*6,960*
	Voted		3,636	5,280	5,400	....
Q—Loss or Gain by Exchange	*Charged*	....	*82*	....	*43*	....
	Voted		30	....	19	
Rounding	*Charged*	....	....	*—160*	*—43*	*—360*
	Voted		....	—80	—119	—100
	TOTAL ..	....	14,79,855	13,06,000	12,10,000	12,35,000
	Charged	....	*1,18,441*	*92,000*	*93,000*	*90,000*
	Voted		13,61,414	12,14,000	11,17,000	11,45,000

* With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

† Included under 42, Co-operation" (*vide* pages 345 and 329).

‡ Provided under "Special Development Programme" (*vide* page 317).

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DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.		Strength. 1939-40.	1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised, Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
A-(1) Pay of Officers—							
Director (2,000—50—2,250)	*Charged* ..	*1*	*1*	*24,601*	*25,200*	*25,200*	*25,800*
Personal Assistant (170—15—500)	Voted ..	1	1	3,534	3,700	3,700	3,900
A-(2) Pay of Establishment—							
Superintendents, Clerks and Auditors (including proficiency allowance) (29—300)	..	35	35		42,823		42,080
Servants (11—22)	..	13	13		2,820		2,820
Temporary establishment	..				1,357		....
	Total ..			47,726	47,000	47,000	44,900
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged* ..			*3,365*	*3,600*	*3,600*	*3,500*
	Voted ..			4,698	4,500	4,500	4,500
A-(4) Contingencies—							
Contract contingencies—							
Books and periodicals	..				450		450
Carriage of records	..				700		700
Purchase and repairs to furniture	..				....		200
Lighting charges	..				349		349
Water charges	..				126		126
Telephone charges	..				595		365
Other charges	..				480		210
Non-contract contingencies—							
Service postage and telegrams	..				4,200		4,200
Office expenses and miscellaneous	..				1,000		1,000
	Total ..			8,098	7,900	7,600	7,600
	TOTAL ..			92,022	91,900	91,600	90,200
Total ..	*Charged* ..			*27,966*	*28,800*	*28,800*	*29,300*
	Voted ..			64,056	63,100	62,800	60,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40 B. AGRICULTURE. B—Superintendence.		Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Officers—							
Deputy Director of Agriculture (350—50—1,250) ..	*Charged* ..	*1*	..		*2,400*		....
Live Stock Expert (350—50—1,250) ..	*Charged* ..	*1*	*1*		*15,000*		*15,000*
Deputy Directors of Agriculture. (300—30—900) ..	Voted ..	1	2		16,300		21,000
Total ..	*Charged* ..			*42,686*	*17,400*	*17,500*	*15,000*
	Voted ..			30,685	16,300	25,300	21,000
B-(2) Pay of Establishment—							
Clerks (25—200)	..	22	11		20,529		11,310
Servants (14—19)	..	16	9		3,204		1,790
Temporary Establishment	..				67		....
Deduct—Saving on account of the Re-organisation Scheme	..				—6,400		....
Total—Voted	..			22,066	17,400	18,200	13,100
B-(3) Allowances, Honoraria, etc.—							
Travelling allowance ordinary	*Charged* ..			*3,407*	*3,600*	*3,600*	*3,400*
	Voted ..			9,161	11,000	10,900	7,800
B-(4) Contingencies—							
Contract contingencies—							
Carriage of tents and office records	..				375		200
Books and periodicals	..				255		80
Purchase and repairs to office furniture	..				300		150
Lighting charges	..				100		....
Electricity charges	..				....		50
Other charges	..				275		100
Non-contract contingencies—							
Pay of inferior servants	..				203		160
Rents, rates and taxes	..				1,440		590
Office expenses and miscellaneous	..				1,370		1,200
Service postage and telegrams	..				4,242		2,570
Supplies and services—							
Purchase of dead stock	..				40		....
Purchase and installation of 2 conditioning ovens ..	..				....		4,000
Total	..			9,145	8,600	8,600	9,100
TOTAL	..			1,17,150	74,300	84,100	69,400
Charged	..			*46,093*	*21,000*	*21,100*	*18,400*
Voted	..			71,057	53,300	63,000	51,000

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-C. 40—AGRICULTURE. C—Subordinate and Expert Staff.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
C-(1) Pay of Officers—						
Assistant Live Stock Expert. (170—15—500)	1	1		2,200		2,400
Superintendent of Agriculture. (490)	..	1		....		3,900
Total—Voted ..			16,841	2,200	8,800	6,300
C-(2) Pay of Establishment—						
Graduate and Non-graduate Assistants.. (90—300)	19	5		24,460		10,162
Kamgars. (30—60)	2	..		1,187		....
Engine Driver. (30—60)	1	..		382		....
Clerks. (25—80)	4	..		600		....
Servants. (14—40)	41	..		10,238		....
Temporary Establishment				14,300		7,300
Probable saving				—7,067		—3,462
Total ..			1,70,536	44,100	40,700	14,000
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..				1,400		....
Travelling allowance .. .. .. Ordinary ..				13,400		5,000
Total—Voted ..			40,059	14,800	13,500	5,000
Total—Voted ..			2,27,436	61,100	63,000	25,300

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-D. 40, AGRICULTURE. D.—Experimental Farms.	Strength. 1939-40.	Strength. 1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
D-(1) Pay of Establishment—						
Special pay to S. M. S. officers				120		120
Manager and Assistant Manager (35—5/2—60—4—100)	2	..		780		....
Graduate and Non-graduate Assistants (32—300)	31	34		45,580		38,965
Engine Drivers and a Carpenter (30—60)	4	5		2,599		3,105
Clerks and Store-keepers (25—80)	12	11		9,991		9,380
Servants, Dairymen, Mukadams, etc. (13—37)	19	16		4,221		3,910
Probable savings				—5,491		—3,480
Total ..			63,482	57,800	57,800	52,000
D-(2) Allowances, Honoraria, etc.—						
Travelling allowance .. .. .. Fixed ..				100		100
Travelling allowance .. .. .. Ordinary ..				2,100		1,700
Total—Voted ..			3,091	2,200	2,200	1,800
D-(3) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants				3,166		3,100
Rents, rates and taxes				3,434		3,460
Petty construction and repairs				4,500		3,400
Office expenses and miscellaneous				2,400		1,820
Service postage and telegrams				1,000		800
Supplies and Services—						
Purchase of machinery for agricultural dairy farm				4,000		....
Purchase of dead stock				1,900		1,100
Upkeep of machinery				4,000		2,660
Cultivation charges				35,000		27,920
Purchase and upkeep of livestock				31,925		11,840
Other items				275		....
Total ..			87,799	91,600	91,600	56,100
Total—Voted ..			1,54,372	1,51,600	1,51,600	1,09,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

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DETAILED ACCOUNT No. 40-E. 40, AGRICULTURE. E.—Agricultural demonstration and propaganda including public exhibitions and fairs.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants		2,612		500
Rents, rates and taxes		6,518		550
Office expenses and miscellaneous		1,820		350
Service postage and telegrams		4,300		400
Purchase of periodicals		4,200		1,100
Supplies and Services—				
Purchase of dead stock		1,000		....
Upkeep of machinery		500		....
Premium bulls		18,000		18,000
Apparatus and chemicals		400		400
Destruction of wild animals		700		....
Destruction of insect pests		200		....
Cotton transport check stations		2,400		....
Customs duty on imported stores		550		500
Demonstration of control measures against mango-hoppers		3,000		3,000
Spraying parties to control Kaleroga disease to betelnuts		3,000		†
Demonstration of bunding methods		1,000		....
Total—Voted ..	1,05,600	50,200	40,000	24,800
E-(2) Public exhibitions and fairs .. .. Voted ..	4,365	3,000	1,000	1,600
TOTAL—Voted ..	1,09,965	53,200	41,000	26,400

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

† Included under "42—Co-operation" (page 344).

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research.		1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
F-1. Charges on account of the Crop Botanist, Assistant Plant Pathologist, Cotton Breeders, Rice Breeders, Tobacco Breeders, etc.	Voted ..	72,993	78,400	78,600	87,600
F-2. Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	Voted ..	1,58,947	1,90,600	1,86,400	2,01,100
F-3. Scheme for the control of grass-hoppers subsidised from the Sugar Excise Fund	Voted ..	....	....	20,700	16,400
F-4. Other Schemes	Voted ..	5,392	7,600	5,800	7,400
F-5. Agricultural Experiments	Voted ..	17,679	23,500	22,500	13,500
Total ..	Voted ..	2,55,011	3,00,100	3,14,000	3,26,000

DETAILS. F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.	Strength. 1939-40.	Strength. 1940-41.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
F-1 (1) Pay of Officers—						
Crop Botanist (250—20—750)	1	1		7,254		4,480
Assistant Plant Pathologist (Temporary) (170—10—500) ..	1	1		2,190		2,310
Cotton Breeders—2 (250—20—750); 2 (170—10—500) ..	4	4		19,356		20,310
Total .. Voted ..			28,209	28,800	26,300	27,100
Carried over ..			28,209	28,800	26,300	27,100

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Eseimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			28,209	28,800	26,300	27,100
F-1. CHARGES ON ACCOUNT OF THE CROP BOTANIST, ASSISTANT PLANT PATHOLOGIST, COTTON BREEDERS, RICE BREEDERS, TOBACCO BREEDERS, ETC.—concld.						
F-1 (2) Pay of Establishment—						
Graduate and Non-graduate Assistants (40—200) ..	15	21		19,221		27,540
Clerk (30—80) ..	1	1		840		850
Servants (13-30) ..	6	8		1,116		1,640
Kamgars (30-60) ..	..	1		....		490
Temporary establishment ..				3,823		2,800
Probable saving ..				—1,700		—520
Total ..			20,772	23,300	24,500	32,800
F-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. Voted ..			3,433	3,900	5,400	3,200
F-1 (4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants ..				2,036		2,020
Rents, rates and taxes ..				2,368		3,100
Petty construction and repairs ..				1,550		2,010
Office expenses and miscellaneous ..				2,526		2,530
Service postage and telegrams ..				510		510
Supplies and Services—						
Purchase of dead stock ..				....		25
Construction of standard barn at tobacco centre, Nipani ..				1,200		....
Tobacco curing ..				300		300
Purchase and upkeep of live-stock ..				260		260
Cultivation charges ..				4,250		6,345
Apparatus and chemicals ..				400		400
Rice breeding investigations ..				7,000		7,000
Total ..			20,579	22,400	22,400	24,500
Total—Voted ..			72,993	78,400	78,600	87,600

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.						
(a) Sugarcane Research Scheme.						
F-2 (a) (1) Pay of Officers—						
Principal Agricultural Officer. (300—40—900)	1	1		8,988		9,490
Crop Physiologist. (320—40—1200)	1	1		7,994		8,474
Soil Physicist. (320—40—1200)	1	1		8,018		8,498
Leave salary				....		238
Total—Voted ..			23,746	25,000	25,000	26,700
F-2 (a) (2) Pay of Establishment—						
Graduate and non-graduate Assistants. (30—200)	12	12		17,414		18,057
Clerks and Laboratory Assistants. (25—115)	4	4		3,638		3,650
Engine Driver. (60)	1	1		720		720
Servants (13—17)	11	11		2,128		2,173
Leave salary				600		600
Total ..			22,949	24,500	24,000	25,200
F-2 (a) (3) Allowances, Honoraria, etc.						
Travelling allowance—ordinary			2,217	3,000	3,300	3,200
F-2 (a) (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				1,530		1,530
Petty construction and repairs				1,000		1,000
Office expenses and miscellaneous				1,020		1,000
Service postage and telegrams				150		170
Supplies and services—						
Cultivation charges				13,500		15,500
Soil Physics section				5,000		5,000
Crop Physiology section				4,000		4,000
Total ..			25,783	26,200	27,200	28,200
Total (a)—Voted ..			74,695	78,700	79,500	83,300
Carried over ..			74,695	78,700	79,500	83,300

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40, and 1940–41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	74,695	78,700	79,500	83,300
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(b) Dry Farming Research Scheme.				
F-2 (b) (1) Pay of Officers—				
Chief Investigator and Assistant 1 (320—40—1,200); 1 (170—15—500) Voted ..		15,100		15,740
Leave salary		....		160
Total ..	14,143	15,100	15,900	15,900
F-2 (b) (2) Pay of Establishment—				
Temporary establishment		17,722		17,220
Leave salary		478		480
Total ..	16,267	18,200	16,300	17,700
F-2 (b) (3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. Fixed ..		2,800		2,500
Travelling allowance — Ordinary ..		2,500		2,500
Total—Voted ..	2,727	5,300	3,300	5,000
F-2 (b) (4) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		815		760
Petty construction and repairs		750		750
Pay of inferior servants		1,350		1,350
Office expenses and miscellaneous		560		560
Service postage and telegrams		175		180
Purchase of books		250		250
Supplies and Services—				
Purchase and upkeep of live stock		1,250		1,250
Upkeep and running of machinery		1,300		1,300
Cultivation charges		3,000		3,000
Apparatus and chemicals		7,150		1,400
Total ..	10,450	16,600	10,800	10,800
Total (b)—Voted ..	43,587	55,200	46,300	49,400
Carried over ..	1,18,282	1,33,900	1,25,800	1,32,700

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the budget estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,18,282	1,33,900	1,25,800	1,32,700
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(c) Cold Storage Research Scheme.				
F-2 (c) (1) Pay of Establishment—				
Temporary establishment	10,239	10,700	10,100	11,200
F-2 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	652	1,000	400	500
F-2 (c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		770		280
Service postage and telegrams		50		50
Supplies and Services—				
Purchase of fruits		100		1,000
Upkeep and running of machinery		3,380		3,370
Apparatus and chemicals		300		3,000
Insulated containers		400		400
Total ..	4,537	5,000	5,000	8,100
Total (c)—Voted ..	15,428	16,700	15,500	19,800
(d) Scheme for investigation into Virus Diseases of Plants.				
F-2 (d) (1) Pay of Officers—				
Assistant Plant Pathologist (170—10—250—15—400—20—500)		3,000		3,100
Assistant Entomologist (170—10—250—15—400—20—500)		2,400		2,500
Total—Voted ..	....	5,400	4,600	5,600
F-2 (d) (2) Pay of Establishment—				
Temporary establishment	....	2,900	2,200	3,600
F-2 (d) (3) Allowances, Honoraria, etc.—				
Travelling Allowance—ordinary	....	2,000	1,600	900
F-2 (d) (4) Contingencies—				
Non-contract contingencies—				
Petty construction and repairs		....		100
Office expenses and miscellaneous		....		100
Cultivation charges		....		100
Supplies and Services—				
Apparatus and chemicals		3,000		2,100
Total ..	114	3,000	2,700	2,400
Total (d)—Voted ..	114	13,300	11,100	12,500
Carried over ..	1,33,824	1,63,900	1,52,400	1,65,000

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40 F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,33,824	1,63,900	1,52,400	1,65,000
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(e) Poultry Research Scheme.				
F-2 (e) (1) Pay of Establishment—				
Temporary establishment	1,570	1,700	1,600	1,700
F-2 (e) (2) Contingencies—				
Non-contract contingencies—				
Pay of inferior servants		1,884		1,890
Office expenses and miscellaneous		780		800
Service postage and telegrams		106		100
Supplies and services—				
Purchase and upkeep of live stock		2,430		2,910
Total ..	5,605	5,200	5,900	5,700
Total (e)—voted ..	7,175	6,900	7,500	7,400
(f) Sann Hemp Cultivation Scheme.				
F-2 (f) (1) Pay of Establishment	360	400	400	....
F-2 (f) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	300	300	....
F-2 (f) (3) Contingencies—				
Supplies and Services— ..				
Cultivation charges	824	600	600	....
Total (f)—voted. ..	1,184	1,300	1,300	....
(g) Scheme for Co-operative Experiments on Tobacco in India.				
F-2 (g) (1) Pay of Establishment—				
Temporary establishment	336	400	400	....
F-2 (g) (2) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes		180		
Office expenses and miscellaneous		95		
Water supply		175		
Supplies and Services—				
Cultivation charges		750		
Total ..	1,200	1,200	1,200	....
Total (g) voted ..	1,536	1,600	1,600	....
Carried over ..	1,43,719	1,73,700	1,62,800	1,72,400

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,43,719	1,73,700	1,62,800	1,72,400
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(h) Sheep Breeding Scheme.				
F-2 (h) (1) Pay of Establishment—				
Temporary Establishment	1,923	2,000	2,000	2,100
F-2 (h) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	194	200	200	200
F-2 (h) (3) Contingencies—				
Non-contract contingencies—				
Rents, Rates and Taxes		777		777
Pay of inferior servants		1,608		1,600
Office expenses and miscellaneous		540		550
Service postage and telegrams		50		30
Water supply		250		243
Supplies and services—				
Purchase and upkeep of live stock		1,075		2,100
Total ..	9,925	4,300	4,300	5,300
Total, (h) Voted ..	12,042	6,500	6,500	7,600
(i) Scheme for Investigation into Striga Attacks on Jowar Crops.				
F-2 (i) (1) Pay of Establishment—				
Temporary Establishment	250	2,600	2,700	2,800
F-2 (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	600	400	500
F-2 (i) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		300		300
Supplies and services—				
Apparatus and chemicals		300		300
Total ..	1,524	600	7,700	600
Total, (i) Voted ..	1,774	3,800	10,800	3,900
(j) Sugarcane Pests Scheme.				
F-2 (j) (1) Pay of Establishment	936	....	2,500	2,000
F-2 (j) (2) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	111	....	500	300
F-2 (j) (3) Contingencies				
Non-contract contingencies—				
Office expenses and miscellaneous		....		40
Service postage and telegrams		....		10
Supplies and services—				
Apparatus and chemicals		....		250
Total ..	365	....	500	300
Total, (j) Voted ..	1,412	....	3,500	2,600
Carried over ..	1,58,947	1,84,000	1,83,600	1,86,500

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

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DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,58,947	1,84,000	1,83,600	1,86,500
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(k) Scheme for testing the reactions of wheat to black stem rust of wheat.				
F-2 (k) (1) Pay of Officers—				
1 Assistant Plant Pathologist—(170—10—250—15—400—20—500)	....	2,200	....	1,000
F-2 (k) (2) Pay of establishment—				
Temporary establishment	....	3,100	....	700
F-2 (k) (3) Allowances, Honoraria etc.—				
Travelling allowance—ordinary	....	600	....	300
F-2 (k) (4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		700		[illegible]
Service postage and telegrams		....		[illegible]
Total ..		700	900	[illegible]
Total, (k) Voted ..	....	6,600	900	[illegible]
Carried over ..	1,58,947	1,90,600	1,84,500	1,8[illegible]

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been re[illegible] the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,58,947	1,90,600	1,84,500	1,89,000
F-2. SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
(l) Milk recording scheme.				
F-2 (l) (1) Contingencies—				
Pay of inferior servants		....		660
Miscellaneous expenses		....		240
Total (l) ..	....	....	900	900
(m) Schemes of Research on the cytology of popaya.				
F-2 (m) (1) Pay of Establishment—				
Temporary establishment	....	....	....	1,200
F-2 (m) (2) Contingencies—				
Supplies and services—				
Purchase of apparatus and chemicals	....	....	....	1,500
Total (m) ..	....	....	....	2,700
(n) Scheme for preparation of a critical monograph on Dry Farming in India.				
F-2(n) (1) Pay of Establishment—				
Temporary establishment	....	....	....	3,100
F-2 (n) (2) Allowances, Honoraria, etc.—				
Travelling allowance—(ordinary)		....		1,500
(Fixed)		....		400
Honorarium		....		500
Total ..	....	....	....	2,400
Carried over ..	1,58,947	1,90,600	1,85,400	1,92,600

* With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.—Agricultural Experiments and Research—contd.	1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	1,58,947	1,90,600	1,85,400	1,92,600
F-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH—contd.				
F-2 (n)—concld.				
F-2 (n) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses and service postage and telegrams				200
Total ..	....	....		200
Total (n) ..	....	....	....	5,700
(o) Scheme for a Model project for demonstration of Agricultural improvements in Panch Mahal District.				
Establishment charges payable to or recoverable from other Governments Departments, etc.				
Portion of the divisible expenditure transferred from the minor head "Special Development Programme" (page 319)	....	....		+2,800
Total (o) ..	....		....	2,800
(p) Definition of Breed characteristics of certain breeds of cattle.				
Contingencies	....	....	1,000	....
Total F-3 Voted ..	1,58,947	1,90,600	1,86,400	2,01,100

DETAILED ACCOUNT No. 40-F. 40-AGRICULTURE. F-Agricultural Experiments and Research.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
F-3. SCHEME FOR THE CONTROL OF GRASS-HOPPERS ON PRAVARA AND GODAVARI CANALS SUBSIDISED BY THE SUGAR EXCISE FUND.	Rs.	Rs.	Rs.	Rs.
F-3 (1) Pay of Establishment—				
Temporary Establishment	....	....	2,700	3,300
F-3 (2) Allowances, Honoraria—				
Travelling Allowance		....		200
Bonus to mukadams		....		500
Total ..	....	....	500	700
F-3 (3) Contingencies—				
Supplies and Services—				
Filter cloth stretchers		....		140
Coal tar		....		700
Crude Oil		....		8,400
Kerosene		....		140
Non-contract Contingencies—				
Tractor ploughing		....		2,500
Miscellaneous expenses		....		520
Total ..	....	....	17,500	12,400
Total, F-3 ..	....	....	20,700	16,400

DETAILED ACCOUNT No. 40-F. 40, AGRICULTURE. F.—Agricultural Experiments Research—contd.	1938-39*.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..				
F-4. OTHER SCHEMES.				
(a) Scheme for conducting crop experiments in the water-logged area of Olpad Taluka of the Surat District.				
F-4 (a) (1) Pay of Establishment—				
Temporary establishment	317	400	400	....
F-4 (a) (2) Contingencies—				
Supplies and Services—				
Cultivation charges	280	200	200	....
Total, (a) Voted ..	597	600	600	....
(b) Scheme for Researches in Apiculture.				
F-4 (b) (1) Pay of Establishment—				
Temporary establishment	2,279	4,400	3,600	3,600
F-4 (b) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	391	800	800	800
F-4 (b) (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		60		80
Office expenses and miscellaneous		172		175
Supplies and Services—				
Purchase of bees		48		50
Transport charges		20		20
Construction of apiary, office and store room		1,000		....
Other appliances and furniture		400		....
Spare hives, etc.		100		100
Petty construction and repairs		....		75
Total ..	2,125	1,800	800	500
Total, (b) Voted ..	4,795	7,000	*5,200	4,900
Carried over ..	5,392	7,600	5,800	4,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-F. 40—AGRICULTURE. F.-Agricultural Experiments and Research—concld.	Accounts, 1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	5,392	7,600	5,800	4,900
F 4. OTHER SCHEMES—concld.				
(c) Scheme for research into and demonstration of methods of control of Koleroga disease of areca nut.				
F-4 (c) (1) Pay of Establishment—				
Temporary establishment	....	....	....	800
F-4 (c) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	....	....	100
F-4 (c) (3) Contingencies—				
Supplies and services—				
Purchase of 25 sprayers and other articles	....	....	....	700
Non-contract contingencies—				
Other miscellaneous expenses	....	....	....	900
Total ..	....	....	....	1,600
Total (c) .. Voted ..	....	....	....	2,500
TOTAL, F-4 .. Voted ..	5,392	7,600	5,800	7,400

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

DETAILED ACCOUNT No. 40-G. 40-AGRICULTURE. G.-Agricultural Education.	Strength. 1939–40.	Strength. 1940–41.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
G-(1) Pay of Officers—						
Principal and Professor of Agriculture. (1,250—50—1,500 with special pay of Rs. 150) .. *Charged* ..	*1*	*1*		*19,800*		*19,800*
Horticulturist (350—50—1,250)	*1*	*1*		*13,600*		*14,200*
Voted.						
Professors and Assistant Professors. 4 (250—20—750); 1 (300—20—900); 2 (170—15—500); 1 (200—15—600)	8	8		41,635		41,830
Economic Botanist. (300—30—1,000)	1	1		5,815		6,170
Agricultural Chemist. (300—20—900)	1	1		4,126		4,300
Plant Pathologist. (300—40—900)	1	1		7,731		8,140
Assistant Horticulturist. (170—10—500)	1	1		3,285		....†
Forestry Instructor. (300—20—900 with special pay of Rs. 75) ..	1	1		5,667		5,900
Probable saving				—4,259		—1,400
Total .. *Charged* ..			*28,628*	*33,400*	*28,900*	*34,000*
Total .. Voted ..			67,445	64,000	64,000	65,000
G-(2) Pay of Establishment—						
Subordinate Medical Officer (200), Compounder (25) and special pay (Rs. 15) for medical supervision..	2	2		3,120		2,920
Clerks and store-keeper (30—140)	17	18		15,312		15,840
Graduate and non-graduate assistants. (40—200)	48	48		74,199		72,790
Assistant Master (65)	1	1		780		....
Engine Drivers, gardeners, plant collectors, etc. (30—60) ..	4	8		2,826		3,700
Servants, malis, etc. (10—37)	43	37		10,812		8,400
Contract establishment (16—25)	3	3		744		740
Temporary establishment				9,100		1,700
Probable saving				—4,493		—8,250
Total ..			1,03,528	1,12,400	1,06,200	97,900
Carried over .. *Charged* ..			*28,628*	*33,400*	*28,900*	*34,000*
Carried over .. Voted ..			1,70,973	1,76,400	1,70,200	1,62,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

†Provided under "42-Co-operation" (page 327).

DETAILED ACCOUNT No. 40-G. 40-AGRICULTURE. G-Agricultural Education—contd.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. *Charged* ..	*28,628*	*33,400*	*28,900*	*34,000*
Brought forward .. Voted ..	1,70,973	1,76,400	1,70,200	1,62,900
G-(3) Allowances, Honoraria, etc.—				
Travelling allowance .. .. .. Ordinary—*charged* ..	....	*2,000*	....	*1,700*
Fixed—voted ..	....	1,400	....	1,200
Ordinary—voted ..	....	19,000	....	12,700
Total .. *Charged* ..	*1,607*	*2,000*	*2,000*	*1,700*
Total .. Voted ..	15,998	20,400	16,900	13,900
G-(4) Scholarships		8,800		7,800
Total ..	6,246	8,800	8,800	7,800
G-(5) Contingencies—				
Contract contingencies—				
Books and periodicals		1,865		1,920
Telephone charges		200		200
Purchase of and repairs to furniture		500		500
Other charges		75		....
Non-contract contingencies—				
Pay of inferior servants		4,306		4,070
Rents, rates and taxes		685		310
Office expenses and miscellaneous		5,469		5,600
Service postage and telegrams		1,800		1,800
Water supply		5,600		5,400
Lighting charges		4,000		3,500
Petty construction and repairs		2,800		2,550
Carried over .. *Charged* ..	*30,235*	*35,400*	*30,900*	*35,700*
Carried over .. Voted ..	1,93,217	2,05,600	1,95,900	1,84,600

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of camparison with the estimates of 1939-40 and 1940-41.

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DETAILED ACCOUNT No. 40-G. 40—AGRICULTURE. G—Agricultural Education—concld.	1938–39.*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward .. Charged ..	*30,235*	*35,400*	*30,900*	*35,700*
Brought forward .. Voted ..	1,93,217	2,05,600	1,95,900	1,84,600
G-(5) Contingencies—concld.				
Supplies and Services—				
Purchase of dead stock ..		1,700		1,450
Purchase and upkeep of live stock ..		24,000		23,100
Customs duty on imported stores ..		550		400
Upkeep of machinery ..		5,000		4,500
Destruction of insect pests ..		100		....
Cultivation charges ..		44,500		42,950
Boarding charges ..		1,100		....
Apparatus and chemicals ..		10,750		10,750
Library equipment ..		5,100		5,100
Training in bunding methods ..		26,800		....‡
Prizes ..		....		300
Total ..	1,27,530	1,46,900	1,26,500	1,14,400
G-(6) Establishment charges recoverable from other Governments, Departments, etc.—				
Deduct—Amount transferred to "10—Forest" on account of Ranger Students' Class for training in Forestry in the Agricultural College (*vide* page 82) voted ..	—7,733	—12,600	—13,400	—11,400
G-(7) Provision for holding training classes for bunding in Gujarat ..	....	1,500	....	....
G (8) Intensive bunding class at Poona ..	....	2,500	2,500	†
TOTAL ..	3,43,249	3,79,300	3,42,400	3,23,300
Charged ..	*30,235*	*35,400*	*30,900*	*35,700*
Voted ..	3,13,014	3,43,900	3,11,500	2,87,600

*With effect from 1939–40 the minor heads under this major head have been reclassified. The actuals of 1938–39 have been recast on the new basis for purposes of comparison with the estimates of 1939–40 and 1940–41.

†Provided under "Special Development Programme" (page 318).

‡Included under "42-Co-operation" (page 344).

DETAILED ACCOUNT No. 40-H. 40—AGRICULTURE. H.—Agricultural Engineering.	Strength. 1939–40.	Strength. 1940–41.	1938-39*	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
H-(1) Pay of Officers.						
Agricultural Engineer—(320—20—420—30—660—40—900) Voted ..	1	1	7,307	7,700	7,700	7,300
H-(2) Pay of Establishment—						
Workshop establishment (60—250)	3	3		5,520		5,520
Mechanical assistants, draftsmen and tracers (35—250).. ..	5	5		8,802		9,120
Fitters and engine driver (30—130)	7	8		8,226		7,960
Clerks and storekeepers (25—100)	5	5		4,880		4,920
Servants (18—20)	3	3		672		680
Total ..			28,952	28,100	28,100	28,200
H-(3) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary .. .. .. Voted ..			4,886	4,700	4,700	4,700
H-(4) Contingencies—						
Contract contingencies—						
Purchase of books				80		95
Purchase and repairs of furniture				155		150
Carriage of records				60		40
Other charges				50		60
Non-contract contingencies—						
Pay of inferior servants				3,700		3,500
Office expenses and miscellaneous				755		700
Service postage and telegrams				500		500
Supplies and Services—						
Purchase of dead stock				1,400		1,455
Upkeep of machinery				4,400		4,200
Total ..			10,591	11,100	12,100	10,700
Total—Voted ..			51,736	51,600	52,600	50,900

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

DETAILED ACCOUNT No. 40-J. 40-AGRICULTURE. J-Scheme for the Improvement of Agricultural Marketing† in India.	1938-39.*	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
J-(1) Pay of Officers—				
Assistant Marketing officers 4 (170—500)	11,725	12,300	....	....
J-(2) Pay of Establishment—				
Temporary establishment	3,406	3,600	....	....
J-(3) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary—Voted	5,848	5,600	....	....
J-(4) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous		900		
Service postage and telegrams		500		
Supplies and Services—				
Purchase of dead stock		200		
Total ..	1,289	1,600	....	....
Total—Voted ..	22,268	23,100	†	†

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

†Included under "42-Co-operation" (*vide* page 345).

DETAILED ACCOUNT NO. 40-K. 40-AGRICULTURE. K-Special Rural Uplift Schemes.†	1938-39.*	Budget Estimate, 1939-40.	Revised estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
K-1. IMPROVEMENT OF POULTRY IN VILLAGES	2,377	2,600	....	....
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS ..	600	600	....	....
Total—voted ..	2,977	3,200	†	†
DETAILS.				
K-1 IMPROVEMENT OF POULTRY IN VILLAGES.				
K-1 (1) Pay of Establishment—				
Temporary establishment	924	1,000		
K-1 (2) Allowances, Honoraria, etc.—				
Travelling allowance—Ordinary .. .. .. Voted ..	558	600	....	....
K-1 (3) Contingencies.				
Non-contract contingencies—				
Office expenses and miscellaneous		40		....
Service postage and telegrams		10		....
Supplies and services—				
Purchase and upkeep of live stock		950		....
Total ..	895	1,000	....	....
Total—voted ..	2,377	2,600	†	†
K-2. ENCOURAGEMENT TO PEDIGREE POULTRY KEEPING IN VILLAGES BY GRANT OF PREMIA TO POULTRY FARMERS FOR MAINTAINING POULTRY FARMS.				
K-2 (1) Grants-in-aid, Contributions, etc.				
Pedigree Egg and Fowl Premia		300		....
Premia for Housing		300		....
Total—voted ..	600	600	†	†

*With effect from 1939-40 the minor heads under this major head have been reclassified. The actuals of 1938-39 have been recast on the new basis for purposes of comparison with the estimates of 1939-40 and 1940-41.

†Included under "42-Cooperation" (*vide* page 329).

DETAILED ACCOUNT No. 40-L. 40-AGRICULTURE. L-Grants-in-aid, Contributions, etc.	1938-39*.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Utilization of gaorakshans for improvement of cattle		4,400		6,400
Subsidies to agricultural associations for propaganda		50,000		*
Grants-in-aid to local bodies		940		500
Grants-in-aid towards Jayawant and Gadag No. 1 Cotton Seed distribution Schemes ..		8,900		440
Grants-in-aid towards Jarilla Cotton Seed distribution scheme		7,060		4,860
Subsidy towards Agri-Horticultural Association Western India		2,500		500
Scheme for introduction and extension of B. D. Cotton seed in Broach District ..		2,500		*
Scheme for distribution and extension of cotton of improved varieties in Surat area ..		6,120		*
Scheme for multiplication and supply of Banilla Cotton seed on Deccan Canals ..		9,580		....
Grant-in-aid to the Institute of Agriculture, Animal Husbandry and dairying, Anand ..		....		60,000
Total—Voted ..	61,986	92,000	34,900	72,700

DEVAILED ACCOUNT No. 40-M. 40-AGRICULTURE. M-Other charges.	1938-39*.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Cattle Census .. .. .. Voted ..	....	2,500	3,000	....

DETAILED ACCOUNT No. 40-N. 40-AGRICULTURE. N-Works.	1938-39*.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Construction of quarters at the Ganeshkhind Gardens and Government Poultry Farm, Kirkee	11,289	....	....	....
Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research—				
Sheep-breeding scheme	....	1,100	2,300	....
Investigation into Virus Diseases of plants	12,484	....	600	....
Scheme for testing the reactions of wheat to black stem rust of wheat ..	....	8,000	10,400	....
Total—Voted ..	23,773	9,100	13,300	....

*Included under " 42-Co-operation " (*vide* page 323).

DETAILED ACCOUNT No. 40–O. 40-AGRICULTURE. O-Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(a) RICE BREEDING SUB-STATION, VADGAON.				
O-(a)-1 Pay of Establishment—				
Temporary establishment	....	....	....	1,800
O-(a)-2 Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		....		1,435
Supplies and Services—				
Construction of sheds and quarters		....		4,675
Other petty constructions		....		1,625
Apparatus, lenses and balances		....		800
Bullocks		....		250
Furniture		....		100
Other items		....		315
Total	....	....	....	9,200
Total, (a)	....	....	....	11,000
Carried over	....	....	....	11,000

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE. O-Special Development Programme—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	11,000
(b) TEGUR CATTLE BREEDING FARM.				
O-(b) (1) Pay of Establishment—				
Temporary etablishment	....	....	....	800
O-(b) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	100
O-(b) (3) Contingencies—				
Non-contract contingencies—				
Cultivation charges		....		2,000
Upkeep of live stock		....		2,000
Supplies and Services—				
Erection of a cattle byre		....		2,500
Repairs and petty construction		....		4,000
Foundation stock		....		3,200
Total ..	....	....	....	13,700
Total (b) .. Voted ..	....	....	....	14,600
Carried over ..	....	....	....	25,600

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE. O-Special Development Programme.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	25,600
(c) BORING OPERATIONS.				
O-(c) (1) Pay of Establishment—				
Temporary establishment	....	....	....	28,000
O-(c) (2) Allowances, Honoraria, etc.—				
Travelling allowances	....	....	....	6,500
O-(c) (3) Contingencies—				
Non-contract contingencies—				
Office expenses and miscellaneous				800
Rent, rates and taxes				600
Service postage and telegrams				300
Supplies and Services—				
Reconditioning of Boring machines				21,000
Equipment for the Agricultural Engineer's workshop				7,200
Purchase of raw materials				3,000
Calyx machines				3,000
Hand and Musto machines				1,500
Upkeep and running expenses of machinery				9,800
Total ..	....	....	....	47,200
Total (c) ..	....	....	....	81,700
Carried over ..	....	....	....	1,07,300

DETAILED ACCOUNT No. 40-O. 40–AGRICULTURE. O–Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,07,300
(d) BUNDING CLASSES.				
O-(d) (1) Pay of Establishment—				
Temporary establishment	....	....	....	1,300
O-(d) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	600
O-(d) (3) Contingencies—				
Boarding		....		2,200
Lodging		....		600
Materials				300
Office expenses and miscellaneous		....		300
Other items		....		400
Total ..	....	....	....	3,800
Total (d) ..	....	*	*	5,700
Carried over ..	....	....	....	1,13,000

*Shown under the minor head "Agricultural Education" (page 310).

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE—contd. O-Special Development Programme—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,13,000
(e) DEMONSTRATION OF THE METHOD OF CONTROL OF KATRA CATERPILLARS IN NORTH GUJARAT.				
(O)-(e) Contingencies—				
Miscellaneous expenses	....	....	....	3,700
Total (e) ..	....	....	....	3,700
(f) MODEL PROJECT FOR THE INTRODUCTION AND DEMONSTRATION OF AGRICULTURAL IMPROVEMENTS IN DOHAD TALUKA AND JHALOD MAHAL OF THE PANCH MAHALS DISTRICT.				
O-(f) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	2,600
O-(f) (2) Contingencies	....	....	....	3,100
O-(f) (3) Establishment and other charges payable to or recoverable from other Governments, Departments etc.—				
Amount transferred to the minor head F-Agricultural Experiments and Research (Page 304)	....	....	....	−2,800
Total (f) ..	....	....	....	2,900
Carried over ..	....	....	....	1,19,600

DETAILED ACCOUNT No. 40-O. 40-AGRICULTURE—contd. O-Special Development Programme—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,19,600
(g) CONSTRUCTION OF GLASS HOUSES FOR RESEARCH WORK ON :				
(i) KATTE DISEASE OF CARDAMOM AT SIRSI	....	....	....	4,000
(ii) WHEAT RUST RESEARCH WORK IN CONNECTION WITH WHEAT BREEDING IN KARNATAK AND GUJARAT	....	....	....	4,000
Total (g) ..	....	....	....	8,000
(h) Grant to the All India Cattle Show Society	....	....	....	2,000
(i) Grant to poor cattle breeders	....	....	....	1,800
(j) Grant-in-aid to Shri Gowshala, Dhulia, for cattle improvement	....	....	....	3,000
GRAND TOTAL—Special Development Programme—Voted ..	....	....	....	1,34,400

DETAILED ACCOUNT No. 40-P.
40-AGRICULTURE.
P-Charges in England.

		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
P-(1) Leave salaries and deputation pay—High Commissioner for India	*Charged* ..	*8,379*	....	*5,240*	....
	Voted ..	3,628	5,280	5,400	....
P-(2) Sterling Overseas pay—High Commissioner for India ..	*Charged* ..	*5,686*	*6,960*	*6,960*	*6,960*
P-(3) Stores—High Commissioner for India	Voted ..	8	....	....	....
Total	..	17,701	12,240	17,600	6,960
	Charged ..	*14,065*	*6,960*	*12,200*	*6,960*
	Voted ..	3,636	5,280	5,400	....

41-VETERINARY.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-Superintendence	*Charged*	41-A	*22,097*	*22,000*	*22,500*	*22,200*
	Voted		51,515	37,800	55,000	42,100
B-Veterinary education and research	*Charged*	41-B	*1,150*	*1,100*	*600*	*500*
	Voted		61,560	61,600	65,000	71,300
C-Subordinate establishment	Voted	41-C	2,12,377	2,11,000	2,18,900	2,13,000
D-Hospitals and dispensaries	Voted	41-D	50,311	81,400	68,300	63,500
E-Other charges ..	Voted	41-E	5,492	13,100	8,900	14,200
F-Charges in England	*Charged*	41-F	*4,800*	*4,800*	*4,800*	*4,800*
	Voted		315	6,920	....	....
G-Loss or gain by exchange ..	*Charged*		*28*	....	*17*	....
	Voted		3	....	....	....
For rounding	*Charged*			*+ 100*	*+83*	*+500*
	Voted			+ 180	—100	—100
		TOTAL ..	4,09,648	4,40,000	4,44,000	4,32,000
		Charged ..	*28,075*	*28,000*	*28,000*	*28,000*
		Voted ..	3,81,573	4,12,000	4,16,000	4,04,000

DETAILED ACCOUNT No. 41-A.
Veterinary.
A-Superintendence.

		Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Director of Veterinary Services.							
A (1) Pay of Officers—							
Director of Veterinary Services (350—50—1,500+ S.P. 150).	*Charged*	*1*	*1*		*19,800*		*19,800*
Deputy Director of Veterinary Services (170—10—250—15—400—20—500) ..	Voted	1	1		3,000		2,450
Leave salary	Voted				600		150
Total	*Charged*			*19,800*	*19,800*	*19,800*	*19,800*
	Voted			3,078	3,600	3,900	2,600
A (2) Pay of Establishment—							
Clerks and daftarband (26—200)		12	12		12,795		13,106
Servants (17—20)		6	6		1,296		1,294
Temporary Establishment					....		400
Probable saving					—91		—200
Total ..	Voted			14,109	14,000	14,400	14,600
A (3) Allowances, Honoraria, etc.—							
Travelling allowance .. ordinary	*Charged*				*2,200*		*2,400*
	Voted				1,200		1,200
Total	*Charged*			*2,297*	*2,200*	*2,700*	*2,400*
	Voted			963	1,200	1,500	1,200
A (4) Contingencies—							
Contract contingencies—							
Carriage of sera and vaccines					1,700		1,700
Office expenses and miscellaneous					757		750
Non-contract contingencies—							
Service, postage and telegrams					2,100		2,100
Other charges					93		100
Supplies and services—							
Post-mortem charges					550		750
Research into diseases of live stock					300		300
Purchase of sera and vaccines					13,500		18,000
Total ..	Voted			33,365	19,000	35,200	23,700
TOTAL ..	*Charged*			*22,097*	*22,000*	*22,500*	*22,200*
	Voted			51,515	37,800	55,000	42,100

DETAILED ACCOUNT No. 41-B. VETERINARY. B-Veterinary Education and Research.		Strength 1939–40.	Strength 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
Veterinary College, Bombay.							
B (1) Pay of Officers—							
Principal (300—30—900 *plus* Rs. 150 special pay)		1	1		8,900		8,590
Assistant professors (170—750)		4	4		16,900		22,710
Bacteriologist (300—660)		1	1		2,600		3,600
Total	Voted			28,519	28,400	30,900	34,900
B (2) Pay of Establishment—							
Instructor and lecturer 1 (150—200), 1 (part-time Rs. 100)		2	2		2,403		3,600
Clerks (60—3—160 one with S. P. 30)		4	4		6,520		6,620
Hospital surgeon and compounder 1 (150—5—200) and 1 (80)		2	2		3,328		3,300
Servants (23—50)		13	13		3,994		3,950
Temporary establishment					2,400		1,700
Probable savings					—345		—530
Total	Voted			17,697	18,300	17,900	18,700
B (3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged*				*350*		....
	Voted				200		200
Examination fees	*Charged*				*750*		*500*
	Voted				....		300
House-rent and other allowances	Voted				4,100		4,800
Fees for medical supervision	Voted				600		600
Fees for conducting riding classes	Voted				....		800
Total	*Charged*			*1,150*	*1,100*	*600*	*500*
	Voted			4,742	4,900	4,800	6,700
B (4) Contingencies—							
Contract contingencies—							
Electric and gas charges					1,000		750
Laboratory expenses					400		200
Water charges					1,150		2,000
Other charges					1,100		900
Non-contract contingencies—							
Rents, rates and taxes					520		520
Service postage and telegrams					140		140
Pay of inferior servants					2,272		2,250
Books and periodicals					268		270
Supplies and services—							
Surgical expenses					650		970
Total	Voted			8,327	7,500	8,700	8,000
B (5) Scholarships					2,500		3,000
Total	Voted			2,275	2,500	2,700	3,000
TOTAL	*Charged*			*1,150*	*1,100*	*600*	*500*
	Voted			61,560	61,600	65,000	71,300

DETAILED ACCOUNT No. 41-C. VETERINARY. C-Subordinate Establishment.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
SUBORDINATE VETERINARY ESTABLISHMENT.						
C (1) Pay of Establishment—						
Veterinary inspectors and assistant surgeons (50—200) (*plus* special pay)	140	140		1,86,729		1,86,870
Servants (15—18)	3	3		576		580
Temporary establishment				616		1,400
Probable savings				—6,321		—6,450
Total ..			1,79,420	1,81,600	1,79,300	1,82,400
C (2) Allowances, Honoraria, etc.—						
Travelling allowance .. (ordinary)				28,975		30,000
House-rent and other allowances				225		400
Total ..			32,777	29,200	39,400	30,400
C (3) Contingencies—Rents, rates and taxes			180	200	200	200
TOTAL .. Voted ..			2,12,377	2,11,000	2,18,900	2,13,000

DETAILED ACCOUNT No. 41-D. VETERINARY. D-Hospitals and Dispensaries.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT UNDER THE GLANDERS AND FARCY ACT.						
(a) BOMBAY CITY.						
D (a) (1) Pay of Officers—Deputy superintendent (250—10—350) ..	1	1	2,804	3,100	3,100	3,200
D (a) (2) Pay of Establishment—						
Inspectors (50—150)	8	8		11,460		11,550
Servants (23)	9	9		2,476		2,480
Probable savings				– 836		–530
Total ..			13,139	13,100	14,200	13,500
D (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)				2,760		2,740
House-rent and other allowances				440		460
Total ..			3,296	3,200	3,200	3,200
D (a) (4) Contingencies—						
Contract contingencies—						
Lighting charges				100		100
Water supply				....		400
Other items				350		220
Non-contract contingencies—						
Rents, rates and taxes				475		470
Service postage and telegrams				100		100
Pay of inferior servants				1,164		1,200
Telephone charges				210		210
Supplies and services—						
Feeding charges of horses				80		100
Other items				121		100
Total ..			2,872	2,600	2,600	2,900
Total, D (a) ..			22,111	22,000	23,100	22,800
(b) MOFUSSIL.						
D (b) Grants-in-aid, Contributions and Donations, etc.—						
Grants to veterinary hospitals and dispensaries			28,200	59,400	45,200	40,700
TOTAL .. Voted ..			50,311	81,400	68,300	63,500

DETAILED ACCOUNT No. 41-E. VETERINARY. E-Other Charges.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
E-1 Goat virus producing station	5,765	6,300	7,000	6,900
E-2 Schemes partly or wholly subsidised by the Imperial Council of Agricultural Research	14,476	21,600	16,700	22,100
E-3 Establishment charges recoverable from other Governments, Departments, etc.— *Deduct*—Contribution from the Government of India on account of work in connection with the Live Stock Importation Act	—14,749	—14,800	—14,800	—14,800
TOTAL ..Voted ..	5,492	13,100	8,900	14,200
DETAILS. E-1 GOAT VIRUS PRODUCING STATION.				
E-1 (1) Pay of Establishment—				
1 Veterinary Assistant Surgeon (60—140)		....		1,620
3 Servants (23—28)		....		880
Temporary establishment—		900		....
Total ..	884	900	2,100	2,500
E-1 (2) Allowances, Honoraria, etc.—House-rent and other allowances	240	200	400	300
E-1 (3) Contingencies—				
Service postage and telegrams		444		400
Purchase and maintenance of goats		3,000		3,000
Apparatus, chemicals, etc.		1,000		700
Pay of inferior servants		756		....
Total ..	4,641	5,200	4,500	4,100
TOTAL ..E-1 ..	5,765	6,300	7,000	6,900
E-2 SCHEMES PARTLY OR WHOLLY SUBSIDISED BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH. (a) Veterinary Investigation Officer and his staff.				
E-2 (a) (1) Pay of Officers—Investigation officer—1 (400—25—750)	6,503	6,800	6,800	7,100
E-2 (a) (2) Pay of Establishment—Clerk (50-5-140), and servant (23).. ..	1,009	1,000	1,100	1,100
E-2 (a) (3) Allowances, Honoraria, etc.— Travelling allowance		2,000		2,000
Total ..	2,472	2,000	2,400	2,000
E-2 (4) Contingencies—				
Contract contingencies—				
Carriage of records		300		300
Other items		50		50
Non-contract contingencies—				
Service postage and telegrams		100		100
Experiments		65		65
Chemicals		85		85
Other charges		100		100
Total ..	897	700	700	700
TOTAL .. E-2 (a) ..	10,881	10,500	11,000	10,900
(b) Scheme for Control of ticks.				
E-2 (b) (1) Pay of Establishment— Temporary establishment		3,168	1,900	3,200
E-2 (b) (2) Allowances, Honoraria etc.— Travelling allowance to veterinary assistant surgeons and attendant .. :		888	600	900
E-2 (b) (3) Contingencies—				
Dipping solution		5,975		6,000
Other charges		1,069		1,100
Total ..		7,044	3,200	7,100
TOTAL E-2 (b) ..	3,595	11,100	5,700	11,200
Total E-2 ..	14,476	21,600	16,700	22,100
DETAILED ACCOUNT No. 41-F. VETERINARY. F-Charges in England.				
F-1 Leave salaries and deputation pay—High Commissioner for India. Voted ..	315	6,920	....	....
F-2 Sterling overseas pay—High Commissioner for India .. *Charged* ..	*4,800*	*4,800*	*4,800*	*4,800*
Total ..	5,115	11,720	4,800	4,800
Charged ..	*4,800*	*4,800*	*4,800*	*4,800*
Voted ..	315	6,920	....	....

42-CO-OPERATION.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-DIRECTION	*Charged*	42-A	*29,117*	*41,000*	*40,500*	*42,800*
	Voted		46,584	67,300	80,100	80,800
B-SUPERINTENDENCE	Voted	42-B	3,94,465	8,80,100	7,32,400	7,79,200
C-GRANTS-IN-AID	Voted	42-C	55,942	1,48,000	1,75,100	1,79,200
D-OTHER CHARGES	Voted	42-D	88,252	6,19,100	7,80,800	6,38,100
E-SPECIAL DEVELOPMENT PROGRAMME	Voted	42-E	....	....	22,000	4,84,700
F-CHARGES IN ENGLAND	*Charged*	42-F	....	*4,000*	....	....
	Voted		....	3,000	....	....
For rounding	*Charged*		....	....	*+500*	*+200*
	Voted		....	+500	—400	....
TOTAL			6,14,360	17,63,000	18,31,000	22,05,000
	Charged		*29,117*	*45,000*	*41,000*	*43,000*
	Voted		5,85,243	17,18,000	17,90,000	21,62,000

DETAILED ACCOUNT No. 42-A.
CO-OPERATION.
A-Direction.

		Strength 1939–40.	Strength 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
REGISTRAR, CO-OPERATIVE SOCIETIES.							
A-(1) Pay of Officers—							
Registrar (Rs. 1,900 for 8 and Rs. 2,000 for 4 months plus *special pay Rs. 150 and overseas pay Rs. 300 p.m.)*	*Charged*	*1*	*1*		*27,400*		*28,600*
Deputy Registrar (450—1,350)	*Charged*	*1*	*1*		*8,600*		*9,200*
Deputy Director of Rural Development (700)	Voted	1	1		11,000		8,400
Personal assistant to the Registrar (300–750)	Voted	1	1		9,000		9,000
Assistant Registrar, Co-operative Finance (170–770)	Voted				....*		6,800
Total	*Charged*			*25,655*	*36,000*	*36,000*	*37,800*
	Voted			6,654	20,000	18,200	24,200
A-(2) Pay of Establishment—							
Superintendent and Clerks (30—300)		21	28		33,985		35,925
Servants (17—29)		14	18		4,132		3,975
Temporary establishment					600		6,100
Probable savings					—3,017		—3,000
Total—Voted				29,558	35,700	48,700	43,000
A-(3) Allowances, Honoraria, etc.—							
Travelling allowance—ordinary	*Charged*			*3,462*	*5,000*	*4,500*	*5,000*
	Voted			2,959	4,200	5,800	4,200
A-(4) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams					3,500		5,000
Books and periodicals					100		250
Water charges					100		100
Office expenses and miscellaneous					2,300		2,300
Purchase of dead stock					700		500
Printing charges					200		300
Other items					500		950
Total—Voted				7,413	7,400	7,400	9,400
TOTAL				75,701	1,08,300	1,20,600	1,23,600
	Charged			*29,117*	*41,000*	*40,500*	*42,800*
	Voted			46,584	67,300	80,100	80,800

* Included under the minor head "Superintendence."

DETAILED ACCOUNT No. 42-B. CO-OPERATION. B-Superintendence.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
B (1) Pay of Officers—						
Assistant Registrar for Land Mortgage Banks (170—500)	..	1		....		3,900
Assistant Registrars for Co-operative Finance (170—10—250—15—400—20—500)	1	..		3,410		†
Assistant Registrars and Rural Development Officers (170—750) ..	11	10		50,550		50,970
Special Audit rs (170—750)	5	5		30,300		23,940
Cotton Superintendents 1 (250—20—750); 1 (170—15—500) ..	2	2		9,297		9,540
Marketing Officer (170—10—250—15—400—20—500)	1	1		3,410		6,020
Superintendent of Agriculture (250—20—750)	1	1		5,733		2,060
Assistant Horticulturist (170—10—250—15—400—20—500) ..	..	1		*		3,470
Total ..			64,210	1,02,700	1,00,000	99,900
B (2) Pay of Establishment—						
Auditors (150—300)	26	26		66,340		67,770
Marketing Inspectors 7 (110—8—500); 3 (220—10—300).. ..	..	10		....		18,120
Clerks and sub-auditors (25—200)	150	158		1,57,527		1,64,200
Weaving Staff (30—200)	2	2		2,900		2,900
Rural Development Inspectors (70—300)	52	55		94,880		1,00,750
Assistant Rural Development Inspectors (35—80)	184	192		1,00,355		1,08,800
Educational Inspectors (95—5—130)	5	..		5,700		....
Assistant Educational Inspectors (60)	5	..		3,600		....
Village workers (8)	1,000	..		96,000		....
Servants 14—22)	145	206		27,550		40,880
Tempora y Establishment				8,000		9,500
Probable savings				—27,052		—40,220
Total ..			2,28,218	5,35,800	4,27,000	4,72,700
B (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,44,200		1,24,900
Travelling allowance (fixed)				....		1,800
House rent and other allowances				7,400		8,000
Bonus to village workers				20,000		....
Total ..			64,930	1,71,600	1,08,400	1,34,700
B (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				21,000		39,000
Service postage and telegrams				6,650		7,500
Books and periodicals				2,000		5,000
Carriage of records				1,900		2,000
Lighting charges				1,500		1,500
Water charges				100		200
Office expenses and miscellaneous				2,730		3,300
Telephone charges				450		400
Purchase and repairs to dead stock				2,400		2,400
Other miscellaneous expenditure				31,270		7,400
Destruction of insects and pests				‡		200
Public Exhibition and Fairs				‡		3,000
Total ..			37,107	70,000	97,000	71,900
TOTAL—Voted ..			3,94,465	8,80,100	7,32,400	7,79,200

* Shown under "40—Agriculture" (*vide* page 308).

† Shown under "Direction" (page 326).

‡ Shown under "40—Agriculture" (page 294).

DETAILED ACCOUNT No. 42-C. CO-OPERATION. C-Grants-in-aid.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.
Grants-in-aid, etc—				
Section I.				
Subsidy to the Provincial Co-operative Institute		18,750		18,750
Grants to cotton sale and cattle insurance societies		600		....
Grants to backward societies		1,400		1,400
Grants to supervising unions		28,750		18,950
Subsidy to land mortgage banks		7,000		4,500
Grants-in-aid to village multi-purpose co-operative societies..		7,500		7,500
Grants-in-aid to co-operative marketing, co-operative production and better living societies		84,000		42,000
Subsidies to Agricultural Associations for propaganda		*		50,000
Grants for Shikar Work in Kaira District		....		650
Grants to Local Bodies		....		440
Section II.				
Grants to Cotton Schemes—				
Jayawant and Gadag Schemes		*		10,257
Jarilla Cotton Seed Distribution Scheme		*		12,400
Scheme for introduction and extension of B. D. cotton seed in Broach District ..		*		5,183
Scheme for introduction and extension of improved varieties of cotton in Surat District		*		7,170
TOTAL—Voted ..	55,942	1,48,000	1,75,100	1,79,200

* Included under "40—Agriculture" (vide page 314).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUMMARY.				
D. I—Village Uplift Schemes	*	*	2,43,000	2,11,900
D. II—Cottage Industries	†	†	3,46,400	1,82,900
D. III—Other Schemes	88,252	6,19,100	1,91,400	2,43,300
Total ..	88,252	6,19,100	7,80,800	6,38,100
D. I—SPECIAL VILLAGE UPLIFT SCHEMES.				
(a) Financed from Provincial revenues.				
D. I (a) (1) Pay of Establishment—				
Temporary Establishment			10,800	10,000
D. I (a) (2) Allowances, Honoraria, etc.—				
Travelling allowance			4,700	4,600
D. I (a) (3) Contingencies—				
Non-contract contingencies			10,400	7,600
D. I (a) (4) Grants-in-aid—				
Grants to District Rural Development Boards			61,100	23,100
Total (a) ..	*	*	87,000	45,300
(b) Financed from the Government of India grants.				
D. I (b) (i) Charges in connection with the economic development and improvement of rural areas	*	*	1,51,000	1,60,000
(ii) Improvement of Poultry in villages—				
D. I (b) (ii) (1) Pay of Establishment—				
Temporary establishment				2,000
D. I (b) (2) Allowances, Honoraria—				
Travelling allowance				1,200
D. I (b) (ii) (3) Contingencies—				
Office expenses				200
Purchase and upkeep of live stock				2,000
Total ..				2,200
D. I (b) (ii) (4) Grants-in-aid Contributions—				
Pedigree Egg and Fowl Premia				600
Premia for housing				600
Total ..				1,200
Total (b) (ii) ..	‡	‡	5,000	6,600
Total (b) ..			1,56,000	1,66,600
Grand Total D. I ..			2,43,000	2,11,900

* Shown under "25, General Administration" (*vide* page 144).

† Shown under "43, Industries" (*vide* pages 358-371).

‡ Shown under "40, Agriculture" (page 313).

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DETAILED ACCOUNT No. 42D CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.*	Strength. 1940–41.	Accounts, 1938–39. *	Budget Estimate, 1939–40. *	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D. II—COTTAGE INDUSTRIES.						
(1) Industrial Education.						
Weaving school.						
D. II (1) (1) Pay of Establishment—						
Weaving staff (40—60)		6				4,100
Temporary Establishment						10,100
Total ..					24,900	14,200
D. II (1) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						500
Total ..					1,900	500
D. II (1) (3) Contingencies—						
Non-contract contingencies						100
Rent (Hand Weaving Institute, Poona)						....
Supplies and services						
Working charges of weaving schools and demonstrations						6,000
Total ..					10,500	6,100
D. II (1) (4) Scholarships—						
Scholarships in weaving schools					3,200	700
Total, Industrial Education—Voted ..			*	*	40,500	21,500
(2) Weaving staff.						
D. II (2) (1) Pay of Establishment—						
Weaving Assistants (120—200)		2				3,770
Clerks (50—90)		1				610
Servants (14—23)		3				720
Total ..					6,400	5,100
D. II (2) (2) Allowances, Honoraria, etc.					2,800	1,800
Total, Weaving staff voted ..			**	**	9,200	6,900
Carried over ..					49,700	28,400

*Shown under 43, Industries from which these schemes are transferred (*vide* page 358).
**Shown under 43, Industries (*vide* page 357).

DETAILED ACCOUNT No. 42D CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts. 1938–39*.	Budget Estimate, 1939–40*.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					49,700	28,400
D. II—COTTAGE INDUSTRIES—(contd.)						
(3) Glass Bangle Manufacture.						
D. II (3) (1) Pay of Establishment—						
Temporary Establishment					1,800	3,300
D. II (3) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary					700	500
D. II (3) (3) Contingencies—						
Other supplies and services—						
Firewood						1,600
Silica, soda, lime and chemicals						1,440
Glass cullets						180
Apparatus						200
Purchase of refractories, pots, clay and other furnace materials ..						360
Experimental work						....
Pay of inferior servants						720
Total ..					3,600	4,500
D. II (3) (4) Grants-in-aid contributions, etc.—						
Grant-in-aid to cottage glass works					1,300	....
Total, Glass Bangle Manufacture—Voted ..			*	*	7,400	8,300
Carried over ..					57,100	36,700

*Shown under 43, Industries from which these schemes are transferred (*vide* page 359).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			57,100	36,700
D. II—COTTAGE INDUSTRIES—contd.				
(4) Village Oil Industry.				
(i) Mechanical Investigation.				
D. II (4) (i) (1) Pay of Establishment—				
Temporary establishment			2,000	2,600
D. II (4) (i) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			500	200
D. II (4) (i) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses				100
Other supplies and services—				
Cost of decorticators				2,100
Cost of ghanis				1,200
Cost of oil-seeds				3,000
Renewals				100
Experimental works				....
Purchase and feeding of 2 bullocks				800
Pay of inferior servants				200
Total ..			5,600	7,500
Total, 4 (i) Voted ..	*	*	8,100	10,300
(ii) Chemical Investigation.				
D. II (4) (ii) (1) Pay of Establishment—				
Temporary establishment			600	1,200
D. II (4) (ii) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			200	500
D. II (4) (ii) (3) Contingencies—				
Ordinary expenses and miscellaneous				600
Apparatus and chemicals				2,800
Total ..			3,400	3,400
Total, 4 (ii) Voted ..	*	*	4,200	5,100
Total—Village Oil Industry—Voted ..			12,300	15,400
Carried over ..			69,400	52,100

* Shown under "43, Industries" (*vide* page 360).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			69,400	52,100
D. II—COTTAGE INDUSTRIES—contd.				
(5) Sann Hemp Experimental Work.				
D. II (5) (1) Pay of Establishment—				
Fibre Expert (300)				3,600
Other temporary establishment				900
Total ..	..	..	3,300	4,500
D. II (5) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			500	800
D. II (5) (3) Contingencies—				
Experimental work—				
Cost of raw materials, accessories for equipment, etc.				2,000
Office expenses and miscellaneous				....
Total ..	..	..	5,200	2,000
D. II (5) (4) Scholarships—				
Scholarships and prizes				
D. II (5) (5) Grants-in-aid, contribution—				
Grant to the American Mission School at Ahmednagar			2,000	....†
Total, Sann Hemp Experimental Work—Voted ..	*	*	11,000	7,300
(6) Imitation Gold Thread Manufacture.				
D. II (6) (1) Pay of Establishment—				
Temporary establishment			2,200	2,600
D. II (6) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			100	100
D. II (6) (3) Contingencies—				
Other supplies and services—				
Plants and machinery				..
Chemicals and gilding materials				1,500
Power and oil				480
Wire				240
Repairs and additions				180
Pay of coolie and Miscellaneous expenses				400
Total ..			2,500	2,800
Total, Imitation Gold Thread Manufacture—Voted ..	*	*	4,800	5,500
Carried over ..			85,200	64,900

* Shown under "43, Industries" (*vide* page 361).

† Provided under "Special Development Programme" (page 353).

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DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,04,400	84,200
D. II COTTAGE INDUSTRIES—contd.				
11. LACQUER WORK DEMONSTRATION PARTY.				
D. II (11) (1) Pay of Establishment—				
Temporary establishment			1,300	1,300
D. II (11) (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary			200	100
D. II (11) (3) Contingencies—				
Rents				250
Other supplies and services				750
Total ..			1,100	1,000
D. II (11) (4) Scholarships—				
Fees, scholarships and prizes			400	500
Total, Lacquer Work Demonstration Party—Voted ..	*	*	3,000	2,900
12. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
D. II (12) Grant-in-aid to the All-India Spinners Association—Voted ..	*	*	75,500	†
D. II (13) Grants-in-aid to the All-India Village Industries Association—Voted ..	*	*	53,900	10,100
Carried over ..			2,36,800	97,200

* Shown under "43, Industries" (*vide* page 365).
† Shown under "Special Development Programme" (*vide* page [illegible]).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					2,36,800	97,200
D. II COTTAGE INDUSTRIES—contd.						
14. COIR MANUFACTURE SCHOOL.						
D. II (14) (1) Pay of Establishment—						
Supervisor (150)	1	1				1,000
Temporary establishment						1,800
Total ..					3,000	2,800
D. II (14) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary					500	500
D. II (14) (3) Contingencies—						
Non-contract contingencies—						
Rent						480
Miscellaneous expenses, freight, cooly charges, etc.						750
Purchase of rope-making machines, spinning wheels and other accessories.						420
Furniture, weights and measures, etc.						200
Raw materials						350
Total ..					600	2,200
D. II (14) (4) Scholarships—						
Prizes, scholarships and fees					500	1,000
Total, Coir Manufacture School—Voted ..			*	*	4,600	6,500
15. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
D. II (15) (1) Pay of Establishment—						
Temporary establishment					2,600	2,700
D. II (15) (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary					1,000	1,000
D. II (15) (3) Contingencies—						
Cost of preparing samples and other miscellaneous expenses, including freight, cooly charges, etc.					1,000	1,200
D. II (15) (4) Scholarships—						
Scholarships and fees					6,400	7,800
Total, Arts-Crafts—Voted ..			*	*	11,000	12,700
Carried over ..					2,52,400	1,16,400

* Shown under "43, Industries" (*vide* page 366).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,52,400	1,16,400
D. II COTTAGE INDUSTRIES—contd.				
16. HIDE GRADING STATION, BANDRA.				
D. II (16) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	2,200
D. II (16) (2) Allowances, Honoraria, etc.—				
Premium to Flayers	....	....	....	600
D. II (16) (3) Contingencies	....	....	....	300
Total, Hide Grading Station—Voted ..	....	....	....	3,100
17. WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.				
D. II (17) (1) Pay of Establishment—				
Temporary Establishment			300	700
D. II (17) (2) Allowances, Honoraria, etc.—				
Travelling allowance			....	100
D. II (17) (3) Contingencies—				
Office expenses and miscellaneous			1,100	500
Total, Wool Weaving and Spinning Class—Voted ..	*	*	1,400	1,300
Carried over ..			2,53,800	1,20,800

* Shown under "43, Industries" (*vide* page 370).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	2,53,800	1,20,800
D. II COTTAGE INDUSTRIES—contd.				
18. SURVEY OF SERICULTURE AND ERICULTURE INDUSTRIES.				
D. II (18) (1) Pay of Officers—				
Sericulturist (375)			....	....
D. II (18) (2) Pay of Establishment—				
Temporary establishment			4,500	....
D. II (18) (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	....		1,800	....
D. II (18) (4) Contingencies—				
Non-Contract Contingencies—				
Miscellaneous office expenses			400	....
Total, Sericulture and Ericulture—Voted ..	....	*	6,700	....
Carried over ..			2,60,500	1,20,800

*Shown under "43, Industries" (*vide* page 369).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..			2,60,500	1,20,800
D. II COTTAGE INDUSTRIES—contd.				
19. POTTERY EXPERIMENTS.				
D. II (19) (1) Pay of Establishment—				
Geologist (300)				
Temporary establishment				
Total ..			700	....
D. II (19) (2) Allowances, Honoraria, etc.—				
Fees to Pottery Expert				....
Travelling allowance (ordinary)				....
Total ..			900	....
D. II (19) (3) Contingencies—				
Plant and Machinery				
Experimental work				
Non-Contract contingencies—				
Cost of fuel, wages of firemen, etc.				
Total ..			2,000	....
D. II (19) (4) Grants-in-aid, Contributions, etc.—				
Grant to a Bombay pottery factory			500	....
Total, Pottery Experiments—Voted ..	*	*	4,100	....
20. EMPORIUM FOR THE DISPLAY AND MARKETING OF PRODUCTS OF COTTAGE INDUSTRIES.				
D. II (20) (1) Pay of Establishment—				
Temporary Establishment			400	....
D. II (20) (2) Allowances, Honoraria etc.			300	....
Total, Emporium ..	....	....	700	....
21. TRAINING OF STUDENTS IN MATCH MANUFACTURE.				
D. II (21) (1) Allowances, Honoraria etc.			300	....
D. II (21) (2) Contingencies			200	....
D. II (21) (3) Scholarships			1,200	....
Total, Training of Students in Match Manufacture ..			1,700	....
Carried over ..			2,67,000	1,20,800

* Shown under " 43, Industries " (*vide* page 371).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					2,67,000	1,20,800
D. II COTTAGE INDUSTRIES—contd.						
22. **DEVELOPMENT OF THE HAND-LOOM INDUSTRY (FINANCED BY THE GOVERNMENT OF INDIA).**						
a—Bombay City.						
D. II (22) (a) (1) Pay of Officers—						
Marketing Officer (300—450)	*	1				3,900
Textile Designer (200)	*	1				2,400
Total ..		..	..		6,100	6,300
D. II (22) (a) (2) Pay of Establishment—						
Temporary establishment						1,300
Total ..					1,200	1,300
D. II (22) (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						3,400
Total ..					2,800	3,400
D. II (22) (a) (4) Contingencies—						
Non-contract contingencies— Miscellaneous charges including rent of telephone						200
Total ..					200	200
D. II (22) (a) (5) Establishment Charges payable or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from the minor head " E, Special Development Programme " (page 351)					....	+9,500
Total ..						9,500
Total .. a—Bombay City ..					10,300	20,700
b—Districts.						
D. II (22) (b) (1) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations					43,900	20,900
Total, Development of the hand-loom industry .. Voted ..			*	*	54,200	41,600
Carried over ..					3,21,200	1,62,400

*Shown under " 43, Industries " (*vide* page 367).

DETAILED ACCOUNT No. 42-D. CO-OPERATION—contd. D.—Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..					3,21,200	1,62,400
D. II COTTAGE INDUSTRIES—contd.						
23. DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES (FINANCED BY THE GOVERNMENT OF INDIA).						
D. II (23) (1) Pay of Establishment—						
Wool Expert (250)	1	1				3,000
Temporary Establishment						900
Total ..					3,900	3,900
D. II (23) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						1,700
Total ..					1,300	1,700
D. II (23) (3) Contingencies—						
Non-contract contingencies						100
Total ..					100	100
D. II (23) (4) Grants-in-aid, contributions and donations—						
Grants-in aid to district industrial associations						7,300
Total ..					19,900	7,300
D. II (23) (5) Establishment Charges payable or recoverable from other Governments, Departments, etc.—						
Add—Portion transferred from the minor head "E, Special Development Programme" (page 351)					....	+7,500
Total, Development of cottage and small scale woollen industries—Voted					25,200	20,500
Total, Schemes financed by the Government of India ..			*	*	79,400	62,100
TOTAL, Cottage Industries—Voted ..					3,46,400	1,82,900

*Shown under "43, Industries" (*vide* page 368).

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D-Other Charges—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
D. III—OTHER SCHEMES.						
(a) STAFF FOR RECOVERY WORK.						
D. III (a) (1) Pay of Establishment—						
Recovery officers (80—5/2—95)	100	25		88,000		24,000
Clerks (25—5/2—55)	100	25		33,000		9,000
Servants (14)	100	25		15,400		4,200
Temporary establishment				4,000		....
Total ..			44,061	1,40,400	37,000	37,200
D. III (a) (2) Allowances, Honoraria, etc.—						
Travelling allowance			12,903	53,000	17,000	17,000
D. III (a) (3) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				4,000		3,000
Other charges				13,100		3,000
Total ..			3,823	17,100	6,000	6,000
Total (a) ..			60,787	2,10,500	60,000	60,200
(b) OTHER TEMPORARY STAFF.						
D. III (b) (1) Pay of Establishment—Temporary establishment			1,824	2,000	2,000	2,000
(c) RECONSTRUCTION OFFICERS STAFF.						
D. III (c) (1) Pay of Establishment—Temporary establishment				....		3,900
D. III (c) (2) Allowances, Honoraria, etc.—Travelling allowance				....		1,000
TOTAL (c) ..			....	....	....	4,900
(d) SPECIAL SUPERVISION OFFICERS.						
D. III (d) (1) Pay of Establishment—Temporary establishment			2,326	2,500	2,500	2,600
D. III (d) (2) Allowances, Honoraria, etc.—Travelling allowances			513	700	700	500
D. III (d) (3) Contingencies			127	100	100	100
TOTAL (d) ..			2,966	3,300	3,300	3,200
Carried over ..			65,577	2,15,800	65,300	70,300

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D—Other Charges—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	65,577	2,15,800	65,300	70,300
D. III OTHER SCHEMES—contd.				
(e) EXPENDITURE IN CONNECTION WITH RURAL DEVELOPMENT.				
D. III (e) (1) Pay of Establishment—Temporary establishment		25,700	25,200	40,100
D. III (e) (2) Allowances, Honoraria, etc.	....	1,400	5,800	7,500
D. III (e) (3) Contingencies—				
Expenditure on pig killing		1,000		900
Expenditure on shikar work		500		400
Taluka demonstration centres and implements and seed depots at those centres		13,000		13,000
Non-official honorary agricultural agents		40,000		....
Seed multiplication and distribution		25,000		25,000
Cotton Transport checking stations		....		3,800
Bunding operations..		....†		29,300
Spraying measures to control Koleroga disease..		....†		5,000
Total ..	....	79,500	52,100	77,400
TOTAL (e) ..	....	1,06,600	83,100	1,25,000
(f) STAFF FOR DEBT COMPOSITION BOARDS.				
D. III (f) (1) Pay of Establishment—900 clerks (20)	....	1,98,000	....	....
D III (f) (2) Contingencies	....	49,500	....	....
TOTAL (f) ..	....	2,47,500	....	....*
SCHEMES SUBSIDISED BY THE GOVERNMENT OF INDIA.				
D. III (g) (i) Scheme for organisation of Co-operative Societies for Sugar Manufacture, subsidised from the Sugar Excise Fund.				
D. III (g) (i) (1) Pay of Establishment	3,425	....	....	....
D. III (g) (i) (2) Allowances, Honoraria, etc.	1,152	....	....	....
D. III (g) (i) (3) Contingencies	93	....	....	....
D. III (g) (i) (4) Grants-in-aid—(to sale societies)	1,987	....	....	....
TOTAL (g) (i) ..	6,657	....	....	....
(g) (ii) Scheme for Co-operative Training and Education.				
D. III (g) (ii) (1) Pay of Establishment—Temporary establishment	13,338	27,200	13,000	14,500
D. III (g) (ii) (2) Allowances, Honoraria, etc.—Travelling allowance (ordinary) ..	1,707	13,000	3,000	4,500
D. III (g) (ii) (3) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes		1,325		850
Office expenses and miscellaneous		400		100
Service postage and telegrams		275		50
Total ..	973	2,000	2,000	1,000
D. III (g) (ii) (5) Grant-in-aid contributions, etc. ..	....	7,000	....	....
TOTAL (g) (ii) ..	16,018	49,200	18,000	20,000
Carried over ..	88,252	6,19,100	1,66,400	2,15,300

*Shown under "Special Development Programme" (*vide* page 349).
†Shown under "40, Agriculture" (pages 310 and 294).

DETAILED ACCOUNT No. 42-D. CO-OPERATION. D.—Other Charges—concld.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Brought forward ..			88,252	6,19,100	1,66,400	2,15,300
D. III OTHER SCHEMES—concld.						
(h) Scheme for the improvement of Agricultural Marketing in India partly financed by the Imperial Council of Agricultural Research.						
D. III (h) (1) Pay of Officers—						
Assistant Marketing Officers (170—500)	*	4	..		12,300	12,900
D. III (h) (2) Pay of Establishment—						
Temporary Establishment	..		..	..	3,700	4,000
D. III (h) (3) Allowances, Honoraria, etc.—						
Travelling allowance					7,000	9,500
D. III (h) (4) Contingencies—						
Non-Contract Contingencies—						
Office expenses and miscellaneous						900
Service postage and telegrams						500
Supplies and services—						
Purchase of dead stock						200
Total ..					2,000	1,600
Total, (h) ..			*	*	25,000	28,000
TOTAL, D. III.—Other Schemes ..			88,252	6,19,100	1,91,400	2,43,300

* Shown under "40, Agriculture" (*vide* page 312).

DETAILED ACCOUNT No. 42-E—*contd.* CO-OPERATION. E—Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(a) PERIPATETIC DEMONSTRATION PARTY FOR HEMP MANUFACTURE.				
E-(a) (1) Pay of Establishment—				
Temporary establishment	....	....	....	800
E-(a) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	100
E-(a) (3) Contingencies—				
Non-contract contingencies—				
Rent, petty supplies, etc.		....		900
Sweeping and water charges		....		50
Scholarships		....		550
Supplies and Services—				
Implements		....		800
Furniture, weights		....		300
Raw materials, etc.		....		400
Total ..	....	....	....	3,000
Total (a) ..	....	....	....	3,900
Carried over ..	....	....	....	3,900

DETAILED ACCOUNT No. 42-E—*contd.*
CO-OPERATION.
E—Special Development Programme.

	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	3,900
(b) PERIPATETIC SCHOOL FOR TRAINING IN BOOT LACES, FILE STRINGS, CARPETS, ETC.				
E-(b) (1) **Pay of Establishment—**				
Temporary establishment	....	....	....	800
E-(b) (2) **Allowances, Honoraria etc.—**				
Travelling allowance	....	....	....	200
E-(b) (3) **Contingencies—**				
Non-contract contingencies				
Rent, rates and taxes				150
Petty supplies				200
Sweeping charges				60
Supplies and services—				
Implements, appliances, etc.				550
Furniture				240
Raw materials				400
Total ..	....	....	....	1,600
E-(b) (4) **Scholarships**	....	....	....	600
Total (b) ..	....	....	....	3,200
Carried over ..	....	....	....	7,100

DETAILED ACCOUNT No. 42-E—*contd.* CO-OPERATION. E—Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	7,100
(c) HAND-WEAVING INSTITUTE, POONA.				
E-(c) (1) Pay of Establishment—				
Temporary establishment	....	....	....	7,400
E-(c) (2) Contingencies—				
Non-contract contingencies—				
Rent		....		2,400
Examination fee		....		500
Petty supply		....		500
Miscellaneous expenses		....		500
Total ..	....	....	....	3,900
E-(c) (3) Scholarships	....	....	....	2,100
Total (c) ..	*	*	†	13,400
(d) WEAVING SCHOOLS.				
E-(d) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	5,300
E-(d) (2) Allowances, Honoraria, etc.—				
Travelling allowance	....	....	....	1,200
E-(d) (3) Contingencies—				
Weaving charges		....		1,500
Scholarships		....		400
Total ..	....	....	....	1,900
Total (d) ..	*	*	†	8,400
Carried over ..	....	....	....	28,900

*Shown under "43-Industries" (*vide* page 358).
†Shown under "D-Other Charges II-Cottage Industries (*vide* page 330).

DETAILED ACCOUNT No. 42-E. **CO-OPERATION.** **E—Special Development Programme.**	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	28,900
(e) DEBT ADJUSTMENT BOARDS.				
E-(e) (1) **Pay of Establishment—**				
Temporary establishment	....	....	....	30,600
E-(e) (2) **Contingencies—**				
Miscellaneous expenses of 100 boards	....	....	....	4,500
Total (e) ..	....	*	....	35,100
(f) **ADDITIONAL TEMPORARY STAFF FOR THE OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES AND DIRECTOR OF RURAL DEVELOPMENT.**				
E-(f) (1) **Pay of Establishment—**				
Temporary establishment—	....	....	....	4,700
Total (f) ..	....	....	....	4,700
Carried over ..	....	....	....	68,700

*Shown under "Other Charges" (*vide* page 344).

DETAILED ACCOUNT No. 42-E. **CO-OPERATION**—contd. **E—Special Development Programme**—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	68,700
(g) SILK FARM, BELGAUM.				
E-(g) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	6,300
E-(g) (2) Allowances, Honoraria—				
Travelling allowance	....	....	....	400
E-(g) (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		....		1,700
Supplies and services—				
Purchase of land		....		5,000
Construction of a well with pump		....		2,300
Furniture, microscope, etc.		....		1,000
Total ..	....	....	....	10,000
Total, (g) ..	....	....	....	16,700
Carried over ..	....	....	....	85,400

DETAILED ACCOUNT No. 42-E. CO-OPERATION—contd. E—Special Development Programme.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	85,400
(h) SALES DEPOT IN BOMBAY FOR MARKETING OF PRODUCTS OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.				
E-(h) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	4,600
E-(h) (2) Allowances, Honoraria etc.—				
Travelling allowance		....		1,000
Commission to staff		....		300
Total ..	....	....	....	1,300
E-(h) (3) Contingencies—				
Non-contract contingencies—				
Rent		....		2,200
Office expenses and miscellaneous		....		300
Supplies and Services—				
Purchase of stock		....		20,000
Provision against loss of capital		....		2,000
Furniture		....		1,000
Advertisement charges		....		500
Other items		....		500
Total ..	....	....	....	26,500
E-(h) (4) Establishment charges payable to or recoverable from Other Governments, Departments, etc.—				
Amount of divisible expenditure transferred to the minor head—				
(i) D—Other charges (page 341)	....	....	....	—9,500
(ii) D—Other charges (page 342)	....	....	....	—7,500
Total ..	....	....	....	—17,000
Total, (h) ..	....	....	....	15,400
Carried over ..	....	....	....	1,00,800

DETAILED ACCOUNT No. 42-E. CO-OPERATION. E.—Special Development Programme.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	....	1,00,800
(i) COTTAGE INDUSTRY EXPERIMENTAL WORKSHOP, POONA				
E-(i) (1) Pay of Establishment—				
Temporary establishment		....	....	7,900
E-(i) (2) Allowances, Honoraria—				
Stipends to village workers brought for training		....	....	1,000
E-(i) (3) Contingencies—				
Supplies and services—				
Equipment		....		2,000
Construction of a light building shed		....		....
Light barrack		....		1,000
Raw materials		....		1,800
Power and fuel		....		800
Miscellaneous expenses		....		600
Total ..	....	....	22,000	6,200
Total (i) ..	....	....	22,000	15,100
Carried over ..	....	....	22,000	1,15,900

DETAILED ACCOUNT No. 42-E. CO-OPERATION—contd. E.—Special Development Programme—concld.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	....	....	22,000	1,15,900
(j) DRY FARMING SCHEME IN BIJAPUR DISTRICT	....	....	....	49,000
(k) Charges in connection with the economic development and improvement of rural areas—				
Grants to District Rural Development boards for village uplift	....	....	....	95,000
(l) Bunding operations (design)	....	....	....	36,500
(m) Trained village workers—				
E-(m) (1) Pay of Establishment—				
Temporary Establishment	....	....	....	6,000
(n) Grants-in-aid—				
(i) Sisal fibre institute, Ahmednagar	....	....	....	3,300
(ii) Training of village workers	....	....	....	1,44,000
(iii) All-India Village Industries Association	*	*	†	25,000
(iv) All-India Spinners Association	*	*	†	10,000
Total (n) ..	....	....	....	1,82,300
Grand Total, Special Development Programme—Voted ..	....	....	22,000	4,84,700

* Shown under "43, Industries" (page 365).
† Shown under "Cottage Industries" (page 336).

DETAILED ACCOUNT No. 42-F. **42-F—CO-OPERATION.** **F.—Charges in England.**		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Leave salaries and Deputation Pay—					
High Commissioner for India	*Charged* ..	....	*4,000*	....	....
	Voted ..	....	3,000	....	....
	Total ..	....	7,000	....	....
	Charged ..	....	*4,000*	....	....
	Voted ..	....	3,000	....	....

43-INDUSTRIES.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Industries .. .. .. Voted ..	43A	8,16,783	11,70,100	6,87,000	6,35,700
B-Fisheries .. .. .. Voted ..	43B	74,289	1,36,600	89,000	86,200
C-Charges in England .. .. .. Voted ..	43C	868	7,800	6,000	560
D-Loss or Gain by Exchange .. .. Voted ..		28	....	....	....
For rounding .. .. .. Voted ..		....	—500	....	—460
TOTAL .. Voted ..		8,91,968	13,14,000	7,82,000	7,22,000

DETAILED ACCOUNT No. 43A.
INDUSTRIES.
A-Industries.

SUMMARY.

	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-1 Direction		58,011	53,500	55,000	60,100
A-2 Superintendence		35,901	40,800	34,000	31,700
A-3 Industrial Education		42,556	44,500	3,000	4,400
A-4 Industrial Development		1,84,908	3,77,300	51,000	46,500
A-5 Miscellaneous		33,354	1,06,300	20,000	....
A-6 Technical Education		2,34,985	2,48,600	2,56,000	2,40,100
A-7 Inspection of Weights and Measures		1,59,039	1,73,900	1,74,000	1,60,500
A-8 Vocational Training of the Middle Class Unemployed		68,029	1,25,200	94,000	92,400
TOTAL .. Voted ..		8,16,783	11,70,100	6,87,000	6,35,700

43-INDUSTRIES. A-Industries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 19340-41.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1 DIRECTION.						
A-1 (1) Pay of Officers—						
Director of Industries (1,800—40—2,000)	1	1		24,000		24,000
Personal Assistant to the Director of Industries (170—10—250—15—400—20—500)	1	1		4,200		4,400
Total ..			28,797	28,200	25,000	28,400
A-1 (2) Pay of Establishment—						
Clerks (50—220)	11	11		15,300		15,800
Servants (23—27)	7	7		2,000		2,000
Temporary establishment	..	..		....		3,300
Leave salary	..	..		....		900
Total ..			18,755	17,300	19,000	22,000
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,200		1,200
Do. (ordinary)				3,000		2,000
Total ..			3,114	4,200	4,000	3,200
A-1 (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				2,500		2,500
Books and publications				1,000		1,000
Advertisement charges and other miscellaneous expenses ..				2,000		2,000
Electric and halalkhore charges				500		600
Telephone charges				200		400
Total ..			7,345	6,200	7,000	6,500
A-1 (5) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Supervision charges of the Director of Industries recoverable from Sind Government				—2,400	....	....
TOTAL .. Direction—Voted ..			58,011	53,500	55,000	60,100

DETAILED ACCOUNT No. 43A. INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-2 SUPERINTENDENCE.						
A-2 (1) Pay of Officers—						
Industrial Engineer (800—50—1,000)	1	1		12,000		12,000
Industrial Chemist (300—20—420—30—660—40—900)	1	1		6,500		6,900
Tanning Expert and Superintendent, Tanining School (170—10—250—15—400—20—500)	1	1		3,700		3,900
Total ..	..		22,659	22,200	25,000	22,800
A-2 (2) Pay of Establishment—						
Weaving Assistants (120—200)	2			3,520		....
Clerks	1			700		....
Servants (14—22)	3			730		....
Temporary establishment				1,750		....
Leave salary				....		....
Total ..	..		6,321	6,700	....	....
A-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance—(fixed)				1,400		1,400
Do. (ordinary)				5,400		2,400
Total ..	..		4,063	6,800	4,000	3,800
A-2 (4) Contingencies—						
Non-contract contingencies—						
Cooly and cartage hire and purchase of consumable stores ..				700		700
Miscellaneous expenses				400		400
Experimental works				3,500		3,500
Agricultural exhibitions				500		500
Total ..	..		2;858	5,100	5,000	5,100
TOTAL Superintendence—Voted ..	..		35,901	40,800	34,000	31,700

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-3 INDUSTRIAL EDUCATION.						
A-3 (1) Pay of Establishment—						
Weaving staff (40—60)	6			4,320	....	
Temporary establishment				20,500	....	
Leave salary				80	....	
Total ..			24,180	24,900	*	*
A-3 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,500	....	
Honoraria and fees				400	....	
Total ..			2,118	1,900	*	*
A-3 (3) Contingencies—						
Non-contract contingencies						
Rent (Hand Weaving Institute, Poona)				2,520	....	
Supplies and services				480	....	
Working charges of weaving schools and demonstrations				7,500	....	
Total ..			10,662	10,500	*	*
A-3 (4) Scholarships—						
Scholarships in weaving schools				3,200	....	....
Scholarships in electrical engineering				975	....	1,125
Scholarships in technical chemistry				3,025	....	3,275
Total ..			5,596	7,200	3,000	4,400
TOTAL, Industrial Education—Voted ..			42,556	44,500	3,000	4,400

* Included under "42, Co-operation" (*vide* pages 330 and 348).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget, Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-4 INDUSTRIAL DEVELOPMENT			Rs.	Rs.	Rs.	Rs.
(I) Bombay Government Schemes.						
1. INDUSTRIAL ENGINEER'S WORKSHOP.						
(a) Workshop.						
A-4 (I) 1a (1) Pay of Establishment—						
Workshop Superintendents, mechanics and draftsman (60—200) ..	4	4		4,440		4,720
Peons (23)	1	1		260		280
Total ..			1,591	4,700	4,000	5,000
A-4 (I) 1a (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				200		100
Total ..			14	200		100
A-4 (I) 1a (3) Contingencies—						
Non-contract contingencies (books and publications)				600		600
Miscellaneous expenses			....	....		270
Other supplies and services—						
Power and light charges				460		480
Oil and stores				240		240
Timber, ferrous and non-ferrous				1,200		1,210
Tools				....		
Works				....		
Total ..			22,969	2,500	3,000	2,800
Total, Workshop—Voted ..			24,574	7,400	7,000	7,900
(b) Glass Bangle Manufacture.						
A-4 (I) (1b) (1) Pay of Establishment—						
Temporary establishment			1,873	3,300		....
A-4 (I) (1b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			107	....		....
A-4 (I) (1b) (3) Contingencies—						
Other supplies and services—						
Firewood				1,600		....
Silica, soda, lime and chemicals				1,440		....
Glass cullets				180		....
Apparatus				200		....
Purchase of refractories, pots, clay and other furnace materials ..				380		....
Experimental work				....		....
Pay of inferior servants				700		....
Total ..			4,701	4,500	....	....
A-4 (I) (b) (4) Grant-in-aid, contributions, etc.—						
Grant-in-aid to cottage glass works				1,300		....
Total, Glass Bangle Manufacture—Voted ..			6,681	9,100	*	*
Carried over ..			31,255	16,500	7,000	7,900

*Included under "42, Co-operation" (*vide* page 331).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	31,255	16,500	7,000	7,900
A-4 INDUSTRIAL DEVELOPMENT				
(I) **Bombay Government Schemes—contd.**				
1 INDUSTRIAL ENGINEER'S WORKSHOP—contd.				
(c) Village Oil Industry				
(i) *Mechanical Investigation.*				
A—4 (I) 1ci (1) Pay of Establishment—				
Temporary establishment	419	2,700		....
A-4 (I) 1ci (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	200	....	....
A-4 (I) 1ci (3) Contingencies—				
Non-contract contingencies—				
Miscellaneous expenses		100		....
Other supplies and services—				
Cost of decorticators		2,100		....
Cost of ghanis		1,200		....
Cost of oil-seeds		3,000		....
Renewals		100		....
Experimental works		....		....
Purchase and feeding of 2 bullocks		800		....
Total ..	850	7,300	....	....
Total ci Voted ..	1,269	10,200	*	*
(ii) *Chemical Investigation.*				
A-4 (I) 1cii (1) Pay of Establishment—				
Temporary establishment		1,200		....
A-4 (I) 1cii (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary		400	....	....
A-4 (I) 1cii (3) Contingencies—				
Ordinary expenses and miscellaneous		600		....
Apparatus and chemicals		2,800		
Total ..		3,400	....	....
Total cii Voted ..		5,000	....	....
Total—Village Oil Industry—Voted ..	1,269	15,200	*	*
Carried over ..	32,524	31,700	7,000	7,900

*Included under "42, Co-operation" (*vide* page 332).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			32,524	31,700	7,000	7,900
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
1. INDUSTRIAL ENGINEER'S WORKSHOP—contd.						
(d) Sann Hemp Experimental Work.						
A-4 (I) 1d (1) Pay of Establishment—						
Fibre Expert (300)	1			3,600		....
Head-master and Assistant master (30–60)	2			800		....
Temporary establishment				900		....
Total ..			2,504	5,300	....	....
A-4 (I) 1d (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			227	800		....
A-4 (I) 1d (3) Contingencies—						
Experimental work—						
Cost of raw materials, accessories for equipment, etc.				4,500		....
Office expenses and miscellaneous				700		....
Total ..			648	5,200	....	....
A-4 (I) 1d (4) Scholarships—						
Scholarships and prizes				1,100	....	....
A-4 (I) 1d (5) Grants-in-aid, contribution—						
Grant to the American Mission School at Ahmednagar				1,500	....	....
Total, Sann Hemp Experimental Work—Voted ..			3,379	13,900	*	*
(e) Imitation Gold Thread Manufacture.						
A-4 (I) 1e (1) Pay of Establishment—						
Temporary establishment			455	2,500	....	....
A-4 (I) 1e (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			19	100	....	....
A-4 (I) 1e (3) Contingencies—						
Plants and machinery				....		
Other supplies and services—						
Chemicals and gilding materials				1,500		
Power and oil				480		
Wire				240		
Repairs and additions				180		
Total ..			5,800	2,400	....	....
Total, Imitation Gold Thread Manufacture—Voted ..			6,274	5,000	....	....
Total, Industrial Engineer's Workshop ..			42,177	50,600	*	*
Carried over ..			42,177	50,600	7,000	7,900

* Included under "42, Co-operation" (*vide* page 333).

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			42,177	50,600	7,000	7,900
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—contd.						
2. INDUSTRIAL CHEMIST'S LABORATORY.						
A-4 (I) 2 (1) Pay of Establishment—						
Research Assistants 1 (150—250), 2 (100—150), 2 (75—100) ..	5	5		6,140		6,300
Clerk (50—140)	1	1		900		900
Boiler attendant and mechanic (62—80)	1	1		740		762
Fieldman, Fireman and Hamal and Laboratory boys (20—30) ..	4	4		960		1,162
Servant (23)	1	1		260		276
Total ..			4,438	9,000	8,000	9,400
A-4 (I) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary				1,000		1,200
Total ..			353	1,000	1,000	1,200
A-4 (I) 2 (3) Contingencies—						
Plant and machinery				24,000		....
Renewals, replacements and stores				5,000		5,000
Non-contract contingencies (Books and journals)				500		500
Other supplies and services—						
Miscellaneous, labour and freight charges				2,500		2,500
Total ..			16,769	32,000	25,000	8,000
A-4 (I) 2 (4) Works				....		
Total, Industrial Chemist's Laboratory—Voted ..			21,560	42,000	34,000	18,600
Carried over ..			63,737	92,600	41,000	26,500

DETAILED ACCOUNT No. 43 A. INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			63,737	92,600	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*contd.*						
3. VILLAGE TANNING DEMONSTRATION PARTIES.						
A-4 (I) 3 (1) Pay of establishment—						
Temporary establishment				5,800		....
Total ..			5,499	5,800	....	....
A-4 (I) 3 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary				800	....	....
Total ..			694	800	....	....
A-4 (I) 3 (3) Contingencies—						
Non-contract Contingencies—						
Raw materials				600		....
Miscellaneous expenses including freight				1,400		....
Rents, rates and taxes				700		....
Total ..			1,963	2,700	....	....
A-4 (I) 3 (4) Grants-in-aid—Contributions						
Grant-in-aid to tanners			335	1,000	....	....
A-4 (I) 3 (5) Scholarships in Tanning Schools			1,149	....	....	....
Total, Village Tanning Demonstration Parties—Voted ..			9,640	10,300	*	*
Carried over ..			73,377	1,02,900	41,000	26,500

* Included under "42, Co-operation" (*vide* page 334).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	73,377	1,02,900	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.				
(1) Bombay Government Schemes—*contd.*				
4. DEVELOPMENT OF CANE AND BAMBOO WORK.				
A-4 (I) 4 (1) Pay of Establishment—				
Temporary establishment	878	1,400		....
A-4 (I) 4 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	....	100		....
A-4 (I) 4 (3) Contingencies— Non-contract contingencies— Miscellaneous expenses including freight, rent, etc.	458	300		....
A-4 (I) 4 (4) Scholarships—				
Scholarships and prizes	157	300		....
Total, Development of Cane and Bamboo Work—Voted ..	1,493	2,100	*	*
5. DYEING DEMONSTRATION PARTIES.				
A-4 (I) 5 (1) Pay of Establishment—				
Temporary establishment	2,354	2,700		....
A-4 (I) 5 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	64	200		....
A-4 (I) 5 (3) Contingencies—				
Working charges	1,049	1,400		....
Total—Dyeing Demonstration Parties—Voted ..	3,467	4,300	*	*
6. WOOL-WEAVING SCHOOL.				
A-4 (I) 6 (1) Pay of Establishment—				
Temporary establishment	1,080	1,100		....
A-4 (I) 6 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	43	100	....	....
A-4 (I) 6 (3) Contingencies— Non-contract contingencies— Miscellaneous expenses including rent		500		....
Pay of part-time carder and spinner		200		
Total ..	385	700	....	....
A 4 (I) 6 (4) Scholarships— Scholarships and prizes	90	200	....	....
Total, Wool-Weaving School—Voted ..	1,598	2,100	*	*
Carried over ..	79,935	1,11,400	41,000	26,500

* Included under "42, Co-operation" (*vide* page 335).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Brought forward ..	79,935	1,11,400	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.				
(I) Bombay Government Schemes—*contd.*				
7. LACQUER WORK DEMONSTRATION PARTY.				
A-4 (I) 7 (1) Pay of Establishment—				
Temporary establishment	1,135	1,300	....	....
A-4 (I) 7 (2) Allowances, Honoraria, etc.—				
Travelling allowance—ordinary	71	200	....	....
A-4 (I) 7 (3) Contingencies—				
Rents		300	....	....
Other supplies and services		900	....	....
Total ..	525	1,200	....	....
A-4 (I) 7 (4) Scholarships—				
Fees, scholarships and prizes		500	....	....
Total, Lacquer Work Demonstration Party—Voted ..	1,731	3,200	*	*
8. SCHEME FOR HAND-SPINNING AND WEAVING OF KHADI.				
A-4 (I) 8—Grant-in-aid to the All-India Spinners Association—Voted ..	28,150	70,300	*	*
A-4 (I) 9—Grants-in-aid to the All-India Village Industries Association—Voted ..	19,335	53,900	*	*
Carried over ..	1,29,151	2,38,800	41,000	26,500

* Included under "42, Co-operation" (*vide* pages 336 and 353).

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DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			1,29,151	2,38,800	41,000	26,500
A-4 INDUSTRIAL DEVELOPMENT.						
(I) Bombay Government Schemes—*concld.*						
10. COIR MANUFACTURE SCHOOL.						
A-4 (I) 10 (1) Pay of Establishment—						
Supervisor (150)	1			1,800		....
Temporary establishment				1,400		....
Total ..			1,865	3,200	....	....
A-4 (I) 10 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			518	500		....
A-4 (I) 10 (3) Contingencies—						
Non-contract contingencies—						
Rent				360		....
Miscellaneous expenses, freight, cooly charges, etc.				240		....
Total ..			2,376	600	....	....
A-4 (I) 10 (4) Scholarships—						
Prizes, scholarships and fees			6	500		....
Total, Coir Manufacture School—Voted ..			4,765	4,800	*	*
11. SCHEME FOR DEVELOPMENT OF ART-CRAFTS.						
A-4 (I) 11 (1) Pay of Establishment—						
Temporary establishment			2,661	2,700	....	....
A-4 (I) 11 (2) Allowances, Honoraria, etc.—						
Travelling allowance—ordinary			696	1,000	....	....
A-4 (I) 11 (3) Contingencies—						
Cost of preparing samples and other miscellaneous expenses, including freight, cooly charges, etc.			566	1,000	....	....
A-4 (I) 11 (4) Scholarships—						
Scholarships and fees			2,882	7,700	....	....
Total, Arts-Crafts—Voted ..			6,805	12,400	*	*
A-4 (I) 12—Grants to needy skilled artisans to start industries of their own			....	40,000	10,000	20,000
Total, (I) Bombay Government Schemes ..			1,40,721	2,96,000	51,000	46,500

*Included under "42, Co-operation" (*vide* page 337).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-4.—INDUSTRIAL DEVELOPMENT—*contd.*			Rs.	Rs.	Rs.	Rs.
(II) Schemes financed by the Government of India.						
1 DEVELOPMENT OF THE HAND-LOOM INDUSTRY.						
a—Bombay City.						
A-4 (II) 1a (1) Pay of Officers—						
Marketing Officer (300—450)	1			3,700		....
Textile Designer (200)	1			2,400		....
Total ..			5,218	6,100	....	....
A-4 (II) 1a (2) Pay of Establishment—						
Temporary establishment				1,200		....
Total ..			1,129	1,200	....	....
A-4 (II) 1a (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				3,400		....
Total ..			2,220	3,400	....	....
A-4 (II) 1a (4) Contingencies—						
Non-contract contingencies—						
Miscellaneous charges including rent of telephone				200		....
Total ..			292	200	....	....
TOTAL .. a—Bombay City ..			8,859	10,900	....	....
b—Districts.						
A-4 (II) 1b (1) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			22,981	52,500		....
Total, Development of the hand-loom industry .. Voted ..			31,840	63,400	*	*
Carried forward ..			31,840	63,400	....	....

* Included under "42, Co-operation" (*vide* page 341).

DETAILED ACCOUNT No. 43-A INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			31,840	63,400		
A-4 INDUSTRIAL DEVELOPMENT—*concld.*						
(ii) **Schemes financed by the Government of India—concld.**						
2 **DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLLEN INDUSTRIES.**						
A-4 (II) 2 (1) Pay of Establishment—						
Wool Expert (250)	1			3,000		....
Temporary Establishment				900		....
Total ..			3,333	3,900	....	....
A-4 (II) 2 (2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				1,700		....
Total ..			913	1,700	....	....
A-4 (II) 2 (3) Contingencies—						
Non-contract contingencies				100		....
Total ..			175	100	....	....
A-4 (II) 2 (4) Grants-in-aid, contributions and donations—						
Grants-in-aid to district industrial associations			7,926	12,200		....
Total, Development of cottage and small scale woollen industries–Voted			12,347	17,900	*	*
Total, (II) Schemes financed by the Government of India ..			44,187	81,300	....	....
TOTAL, Industrial Development—Voted ..			1,84,908	3,77,300	51,000	46,500

* Included under "42, Co-operation" (*vide* page 342).

DETAILED ACCOUNT No. 43-A. **INDUSTRIES**—contd. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
A-5 MISCELLANEOUS.						
1—Survey of Sericulture and Ericulture Industries.						
A-5-1 (1) **Pay of Officers**—						
Sericulturist (375)	1			3,800		....
A-5-1 (2) **Pay of Establishment**—						
Temporary establishment				800		....
A-5-1 (3) **Allowances, Honoraria, etc.**—						
Travelling allowance (ordinary)			....	3,300	....	....
A-5-1 (4) **Contingencies**—						
Non-Contract Contingencies—						
Miscellaneous office expenses				400		....
Total, Sericulture and Ericulture—Voted ..			....	8,300	*	....
Carried over ..			....	8,300	....	....

*Included under "42, Co-operation" (*vide* page 339).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..				8,300	....	
A-5 MISCELLANEOUS—contd.						
A-5-2—EXPERIMENTS IN ARTIFICIAL SILK.						
A-5-2 (1) Pay of Officers—						
(1) Technical expert (1,500)	1			16,500		
(2) Assistant technical expert (500)	1			5,500		
Total ..			....	22,000	....	....
A-5-2 (2) Pay of Establishment—						
Fitter jobber (120)	1			1,320		
Skilled men (30)	5			1,650		
Clerk (50)	1			550		
Servants (22)	2			480		
Total ..			....	4,000	....	....
A-5-2 (3) Allowances, Honoraria—						
Cost of passages				1,500		
Consultation fees				10,000		
Total ..			....	11,500	....	....
A-5-2 (4) Contingencies—						
Rent				2,200		
Non-contract contingencies—						
Raw materials and coal				5,100		
Plant and machinery				35,000		
Office equipment and furniture				500		
Total ..			....	42,800	....	....
Total, Experiments in artificial silk ..			....	80,300	....	....
A-5-3—WOOL WEAVING AND SPINNING TRAINING CLASS AT THE SHEEP BREEDING FARM, POONA.						
A-5-3 (1) Pay of Establishment—						
Weaving and Spinning Assistant (40—60)	1			440		
Temporary establishment				260		
Total ..			....	700	....	....
A-5-3 (2) Contingencies—						
Non-contract contingencies—						
Equipment—Spinning wheels, materials and furniture.. ..				600		
Office and miscellaneous expenses				500		
Total ..			....	1,100	....	....
Total, Wool Weaving and Spinning Training Class, Poona ..			....	1,800	*	*
Carried over ..			....	90,400	....	....

*Included under "42, Co-operation" (*vide* page 338.)

DETAILED ACCOUNT No. 43-A. INDUSTRIES—contd. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ..			....	90,400		
A-5 Miscellaneous—contd.						
4—Pottery Experiments.						
A-5-4 (1) Pay of Establishment—						
Geologist (300)				....		....
Temporary establishment				1,500		....
Total ..			2,082	1,500	....	....
A-5-4 (2) Allowances, Honoraria, etc.—						
Fees to Pottery Expert				900		....
Travelling allowance (ordinary)				....		....
Total ..			1,865	900	....	....
A-5-4 (3) Contingencies—						
Plant and Machinery				....		....
Experimental work				500		....
Non-Contract contingencies—						
Cost of fuel, wages of firemen, etc.				1,500		....
Total ..			1,530	2,000	....	....
A-5-4 (4) Grants-in-aid, Contributions etc.—						
Grant to a Bombay pottery factory			500	500	....	....
Total, Pottery Experiments—Voted ..			5,977	4,900	*	*
A-5-5—Industrial Survey through a Committee.						
A-5-5 (1) Pay of Establishment—						
Temporary establishment			....	4,000	8,000	....
A-5-5 (2) Allowances, Honoraria, etc.—						
Travelling allowance				1,010		....
Honorarium				2,290		....
Total ..			....	3,300	5,000	....
A-5-5 (3) Contingencies—						
Hire of furniture				250		....
Service postage and telegrams				200		....
Other charges				250		....
Total ..			....	700	1,000	....
Total, Industrial Survey Committee ..			19,214	8,000	14,000	....
A-5-6—Subsidy for handspinning in famine districts			8,163	....		....
A-5-7—All India National Planning Committee—						
Grant-in-aid			....	3,000	6,000	....
TOTAL, Miscellaneous—Voted ..			33,354	1,06,300	20,000	....

*Included under "42, Co-operation" (*vide* page 340).

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-6 TECHNICAL EDUCATION.*						
A-6 (1) Pay of Officers—						
Principal (400—25—650)	1	1		7,500		7,800
Total ..			7,211	7,500	8,000	7,800
A-6 (2) Pay of Establishment—						
Teaching staff (20—300)	20	20		17,321		17,390
Clerks (25—80)	2	2		1,380		1,366
Servants (18—19)	2	2		444		444
Leave salary				....		....
Probable savings				—145		....
Total ..			18,688	19,000	19,000	19,200
A-6 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			9	100		100
A-6 (4) Contingencies—						
Contract contingencies				5,135		5,378
Non-contract contingencies—						
Service postage and rent, rates and taxes				271		3,772
Pay of inferior servants				2,309		2,200
City and Guilds' examination charges				150		150
Other supplies and services—						
Machinery				8,480		....
Meters and apparatus				8,155		....
Furniture				2,000		....
Water connections				250		....
Laboratory wiring				750		....
Freight and erection charges				2,000		....
Total ..			7,550	29,500	29,000	11,500
A-6 (5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government technical schools				1,48,000		1,47,500
Grants to local bodies				20,000		25,000
Expenditure in connection with the Committee of Direction for Industrial and Technical schools				15,000		15,000
Probable savings				—5,000		....
Total ..			1,88,059	1,78,000	1,85,000	1,87,500
A-6 (6) Scholarships—						
Scholarships				14,500		14,000
Total ..			13,492	14,500	15,000	14,000
A-6 (7) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from the Government of Sind for assistance rendered by the Department of Industries ..			—24	....	....	....
TOTAL, Technical Education—Voted ..			2,34,985	2,48,600	2,56,000	2,40,100

*Provisions for the Ranchhodlal Chhotalal Technical Institute, Ahmedabad, are included here.

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—contd.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A-7 INSPECTION OF WEIGHTS AND MEASURES.			Rs.	Rs.	Rs.	Rs.
(a) Bombay City.						
A-7 (a) (1) Pay of Officers—						
Warden (300—20—500—25—750)	1	1		3,700		3,820
Assistant Wardens (150—10—250—15—400)	2	2		4,400		4,680
Total			8,249	8,100	8,000	8,500
A-7 (a) (2) Pay of Establishment—						
Inspectors (100—250)	6	6		8,000		8,313
Clerks (50—180)	8	8		8,562		8,900
Manual Assistants (35—50)	7	7		3,226		3,279
Servants (23)	8	8		2,212		2,208
Total			20,975	22,000	21,000	22,700
A-7 (a) (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				2,000		2,000
Travelling allowance (ordinary)				1,900		2,000
House-rent and other allowances				900		900
Total			4,411	4,800	5,000	4,900
A-7 (a) (4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				3,000		3,000
Cost of electric energy and halalkhore charges				500		500
Books and publications				100		100
Telephone charges				250		260
Pay of inferior servants				....		185
Other supplies and services—				10,700		....
Cost of 16 sets secondary standards				4,050		....
Cost of working standards				2,500		2,500
Cost of date punches and dies				1,200		1,115
Renewals, repairs and railway freight and cooly charges				100		140
Other miscellaneous charges				1,200		1,200
Customs duty						
Total			18,966	23,600	22,000	9,000
Total, (a) Bombay City			52,601	58,500	56,000	45,100
(b) Districts.						
A-7 (b) (1) Pay of Establishment—						
Inspectors (100—5/2—150)	41	41		52,530		53,735
Manual Assistants (25—1—40)	41	41		13,800		14,145
Servants (14)	41	41		6,870		6,888
Probable savings				....		—1,568
Total			68,049	73,200	71,000	73,200
A-7 (b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				11,300		11,300
Travelling allowance (ordinary)				15,500		15,500
House-rent and other allowances				400		200
Total			24,705	27,200	29,000	27,000
A-7 (b) (3) Contingencies—						
Non-contract contingencies—						
Railway freight, cooly charges, etc.				6,200		6,400
Rents, rates and taxes				8,800		8,800
Total			13,684	15,000	18,000	15,200
Total, (b) Districts			1,06,438	1,15,400	1,18,000	1,15,400
TOTAL, Inspection of Weights and Measures—Voted			1,59,039	1,73,900	1,74,000	1,60,500

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A-Industries—concld.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-8 VOCATIONAL TRAINING OF THE MIDDLE CLASS UNEMPLOYED.			Rs.	Rs.	Rs.	Rs.
A-8 (1) Pay of officers—						
Deputy Director of Industries (900)	1	1		10,800		10,800
Leave salary	..	..		....		500
Part-time Principals (100) (75)	2	2		2,100		2,100
Total ..			14,311	12,900	9,000	13,400
A-8 (2) Pay of establishment—						
Part-time Lecturers (50)	3	2		1,800		1,200
Clerks (25—180)	7	8		5,962		6,568
Teaching staff	52	46		24,928		26,514
Part-time Laboratory Assistants	15	17		2,490		2,828
Servants	14	16		2,318		1,994
Leather Working School—						
Superintendent (200—10—250)	1	1		2,440		2,555
Assistant Superintendent (100—5—175)	1	1		1,220		1,230
Teaching staff	6	6		3,476		3,553
Clerk	1	1		600		609
Servants (23)	2	2		528		552
Tanning School—						
Assistant Superintendent (100—5—175)	1	1		1,220		1,272
Teaching staff	8	8		4,080		4,391
Clerk	1	..		600		1,314
Servants (20—23)	2	2		504		520
Tailoring school—						
Teaching staff	6			....		....
Probable savings				—966		—10,000
Total ..			19,781	51,200	39,000	45,100
A-8 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				1,000		1,000
Travelling allowance (ordinary)				1,000		1,000
Fees for examinations				3,200		3,700
House rent and other allowances				1,400		700
Total ..			3,200	6,600	6,000	6,400
A-8 (4) Contingencies—						
Rents, rates and taxes				5,000		2,400
Non-contract contingencies—						
Laboratory equipment				3,500		....
Electric charges				1,050		4,500
Petty supplies				3,800		....
Books and publications				1,300		1,300
Furniture				1,000		400
Service postage and telegrams				600		500
Telephone charges				200		200
Other office and miscellaneous expenses				4,450		5,500
Other supplies and services—						
Tools and machinery				21,000		....
Raw materials and chemicals				3,000		3,000
Consumable stores				5,300		2,200
Total ..			30,737	50,200	34,000	20,000
A-8 (5) Scholarships				4,300	6,000	7,500
TOTAL, Vocational Training of the Middle Class Unemployed—Voted ..			68,029	1,25,200	94,000	92,400

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
B-1 Fisheries			11,147	11,500	12,000	11,600
B-2 Fish Curing Yards			63,142	73,200	77,000	74,600
B-3 Scheme for improvement in fishing methods			....	51,900	....	....
Total .. Voted ..			74,289	1,36,600	89,000	86,200
DETAILS.						
B-1 FISHERIES.						
B-1 (1) Pay of Officers—						
Fisheries Officer (300—15—450)	1	1		4,600		4,700
Total .. Voted ..			4,370	4,600	4,000	4,700
B-1 (2) Pay of establishment—						
Servants (24)	1	1		280		300
Temporary establishment				2,220		2,200
Total .. Voted ..			1,840	2,500	2,000	2,500
B-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				800		800
Travelling allowance (ordinary)				400		400
Total .. Voted ..			1,526	1,200	2,000	1,200
B-1 (4) Contingencies—						
Pay of boat establishment				....		....
Non-contract contingencies—						
Cost of fish				900		850
Cost of apparatus, equipment, etc.				600		600
Books and publications				200		200
Miscellaneous office expenses				300		300
Telephone charges				....		50
Total .. Voted ..			2,697	2,000	3,000	2,000
B-1 (5) Scholarships			940	1,200	1,000	1,200
B-1 (6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Charges recoverable from Messrs. Patil and Bhika and the Bandra Municipality			—226	....	....	....
TOTAL .. Voted ..			11,147	11,500	12,000	11,600

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B-Fisheries—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
B-2 FISH CURING YARDS.						
B-2 (1) Pay of establishment—						
Inspector (130—5/2—170)	1	1		1,600		1,650
Clerks (50—5/2—90—E. B.—5—140)	2	2		1,404		1,450
Clerks (twelve monthly 25—80)	11	11		6,860		7,200
Clerks (nine monthly 25—1—30)	16	15		4,100		3,900
Petty yard officers (19—1 —22)	5	6		1,296		1,500
Peons (15—22)	60	59		13,740		13,300
Temporary establishment				1,300		1,300
Leave salary				....		1,000
Total ..Voted ..			28,858	30,300	30,000	31,300
B-2 (2) Allowances, Honoraria, etc.—						
House rent and other allowances				600		1,000
Travelling allowance (ordinary)				800		800
Total ..Voted ..			1,367	1,400	2,000	1,800
2 (3) Contingencies—						
Purchase of salt				25,800		25,800
Transport charges of salt				3,500		3,500
Petty construction and repairs				8,000		8,000
Other non-contract contingencies—						
Peons' uniforms				600		500
Service postage				400		450
Furniture and weight-scales				750		700
Cost of fish				1,000		1,000
Miscellaneous expenses				650		750
Total ..Voted ..			32,130	40,700	44,000	40,700
B-2 (4) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Charges payable to Salt Department on account of pay and allowances of servants sent as escort with salt for fish curing yards			+787	+800	+1,000	+800
TOTAL ..Voted ..			63,142	73,200	77,000	74,600

DETAILED ACCOUNT No. 43-B. INDUSTRIES—contd. B–Fisheries—concld.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
B-3 SCHEME FOR IMPROVEMENT IN FISHING METHODS.				
B-3 (1) Allowances, Honoraria, etc.—				
Allowances to the Fisheries Officer		5,000		
B-3 (2) Contingencies—				
Cost of launch		40,000		
Apparatus and nets		6,500		
Non-contract contingencies—				
Advertisement charges		400		
Total ..		46,900		
TOTAL—Voted ..		51,900		

DETAILED ACCOUNT No. 43. INDUSTRIES. C-Charges in England.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
C-I Leave salaries and deputation pay—High Commissioner for India Voted ..	....	7,800	....	....
C-II Stores for India—High Commissioner for India .. .. Voted ..	588	....	5,000	560
C-III Other charges—High Commissioner for India .. .. Voted ..	280	....	....	....
C-IV Government scholars—Allowances, fees, etc.	....	....	1,000	....
TOTAL .. Voted ..	868	7,800	6,000	560

47-MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Accounts. 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A-INSPECTOR OF FACTORIES	*Charged*	47-A	*7,994*	*17,600*	*18,200*	*17,600*
	Voted		1,20,144	1,35,400	1,18,200	1,37,900
B-LABOUR	*Charged*	47-B	*71,519*	*28,400*	*69,800*	*44,300*
	Voted		1,60,476	1,55,200	2,01,800	2,47,700
Inspection and Tests—						
C-INSPECTOR OF STEAM BOILERS	*Charged*	47-C	*1,200*	*600*	*600*	*600*
	Voted		1,19,955	1,20,200	1,23,800	1,22,800
Statistics—						
D-PROVINCIAL STATISTICS	Voted	47-D	10,200	10,200	10,200	10,200
Miscellaneous—						
E-PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	Voted		3,000	3,000	3,000	3,000
F-EXAMINATIONS	*Charged*	47-F	*3,089*	*4,000*	*3,800*	*3,600*
	Voted		12,267	11,700	11,600	12,100
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932	Voted	47-G	2,899	2,900	2,900	2,700
H-MISCELLANEOUS	*Charged*	47-H	*2,424*	*800*	*800*	*700*
	Voted		2,96,639	5,35,800	6,99,500	3,63,300
I-CHARGES IN ENGLAND	*Charged*	47-I	*15,038*	*39,000*	*33,200*	*19,720*
	Voted		6,724	9,280	10,000	....
J-LOSS OR GAIN BY EXCHANGE	*Charged*		*89*	....	*117*	....
	Voted		41	....	35	....
For rounding	*Charged*			*—400*	*+483*	*+480*
	Voted			+320	—35	+300
	TOTAL		8,33,698	10,74,000	13,08,000	9,87,000
	Charged		*1,01,353*	*90,000*	*1,27,000*	*87,000*
	Voted		7,32,345	9,84,000	11,81,000	9,00,000

DETAILED ACCOUNT No. 47-A. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. A-Inspector of Factories.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A (1) Pay of Officers—						
Chief Inspector (Rs. 950—50—1,250) .. .. *Charged* ..	*1*	*1*		*15,000*		*15,000*
Senior and junior inspectors and lady inspector (170—1,100) .. .. .. Voted ..	12	12		79,094		71,000
Certifying surgeons (350) (200—40—450) .. Voted ..	2	2		10,800		10,800
Probable savings .. .. .. *Charged* ..				....		....
Voted ..				—7,794		....
Total .. *Charged* ..			*6,458*	*15,000*	*15,000*	*15,000*
Voted ..			70,457	82,100	66,700	81,800
A (2) Pay of Establishment—						
Superintendent and clerks (25—250)	18	21		18,754		19,960
Servants (17—28)	14	16		3,748		4,140
Temporary establishment	..	..		2,100		2,600
Leave salary	..	..		598		....
Probable savings	..	..		....		—100
Total .. Voted ..			23,092	25,200	25,000	26,600
A (3) Allowances, Honoraria, etc.—						
Travelling allowance .. fixed .. *Charged*	..	..		*1,200*		*1,200*
ordinary .. *Charged*	..	..		*500*		*500*
Travelling allowance .. fixed .. Voted	..	..		10,980		10,800
ordinary .. Voted	..	..		6,000		6,000
House-rent and other allowances .. *Charged*	..	..		*900*		*900*
Voted	..	..		4,264		4,200
Fees .. .. Voted	..	..		100		200
Probable savings .. .. .. *Charged*	..	..		....		....
Voted	..	..		—744		....
Total .. *Charged*	..	..	*1,536*	*2,600*	*3,200*	*2,600*
Voted	..	..	19,103	20,600	19,000	21,200
A (4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes..	..	..		3,240		3,290
Telephone charges	..	..		150		100
Service postage and telegrams	..	..		2,000		2,800
Office expenses and miscellaneous..	..	..		1,906		1,900
Pay of inferior servants	..	..		204		210
Total .. Voted	..	..	7,492	7,500	7,500	8,300
TOTAL ..			1,28,138	1,53,000	1,36,400	1,55,500
Charged	..	..	*7,994*	*17,600*	*18,200*	*17,600*
Voted	..	..	1,20,144	1,35,400	1,18,200	1,37,900

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.		Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
				Rs.	Rs.	Rs.	Rs.
B-1 LABOUR.							
B-1 (1) Pay of Officers—							
Commissioner of Labour (1,000—2,250) ..	*Charged* ..	..	*1*		....		*18,000*
	Voted ..	1	..		20,400		....
Assistant commissioners of labour, Bombay and Ahmedabad (275—900)	Voted ..	4	4		29,344		28,790
Leave salary	Voted ..				4,556		5,310
Total ..	*Charged* ..			*25,800*	....	*21,300*	*18,000*
	Voted ..			33,725	54,300	31,500	34,100
B-1 (2) Pay of Establishment—							
Investigators and clerks (25—350)	..	23	24		39,936		39,665
Servants (17—29)	..	9	9		2,538		2,568
Temporary Establishment	..				....		5,600
Probable savings	..	..	..	....	—3,174		—1,933
Total .. Voted	..			39,821	39,300	44,200	45,900
B-1 (3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	Voted ..		..		5,100		4,800
Travelling allowance (ordinary) ..	*Charged* ..		..		....		*500*
	Voted ..		..		1,676		1,676
House-rent and other allowances ..	*Charged* ..		..		....		*1,900*
	Voted ..		..		24		24
Total ..	*Charged* ..		..	*1,966*	....	*3,300*	*2,400*
	Voted ..		..	5,442	6,800	5,500	6,500
B-1 (4) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes		..	..		780		1,010
Service postage and telegrams		..	..		2,000		2,290
Office expenses and miscellaneous		..	..		320		400
Purchase and repairs to furniture		..	..		100		200
Books and periodicals		..	..		400		400
Total .. Voted	..		..	3,795	3,000	4,700	4,300
TOTAL ..B-1—Carried over ..	*Charged* ..		..	*27,766*	....	*24,600*	*20,400*
	Voted ..		..	82,783	1,04,000	85,900	90,800

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DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. B-Labour.	Strength, 1939–40.	Strength, 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Brought over .. Charged ..			*27,766*	....	*24,600*	*20,400*
Brought over .. Voted ..			82,783	1,04,000	85,900	90,800
B-2 LABOUR OFFICER FOR SETTLEMENT OF TRADE DISPUTES.						
B-2 (1) Pay of Officers—*Labour Officers (1,000—100—1,350 plus special pay 200 and personal pay 60)* .. *Charged* ..	*1*	*1*		*16,300*		*19,200*
Mofussil Labour Officers (150—10—300) .. .. Voted ..	..	3		....		5,600
Assistant Labour Officer (150—10—300) .. .. Voted ..	..	1		....		1,800
Total .. *Charged* ..			*16,050*	*16,300*	*20,800*	*19,200*
Total .. Voted ..			....	....	2,500	7,400
B-2 (2) Pay of Establishment—						
Assistant to the Labour Officer (100—5—150)	1	1		1,424		1,440
Clerks (50—5/2—90)	1	5		600		2,400
Servants (23, 27)	2	7		576		1,760
Total .. Voted ..			2,070	2,600	3,600	5,600
B-2 (3) Allowances, Honoraria, etc.—						
House-rent and other allowances .. .. *Charged* ..				*2,300*		*2,500*
House-rent and other allowances .. .. Voted ..				....		480
Travelling allowance—fixed .. .. *Charged* ..				*1,800*		*1,800*
Travelling allowance—fixed .. .. Voted ..				500		1,000
Travelling allowance—ordinary .. .. Voted ..				....		720
Total .. *Charged* ..			*6,486*	*4,100*	*4,300*	*4,300*
Total .. Voted ..			502	500	1,100	2,200
B-2 (4) Contingencies—						
Contract contingencies—miscellaneous expenses				400		400
Non-contract contingencies—						
Service postage and telegrams				70		100
Lighting charges				180		180
Telephone charges				1,600		400
Other items				350		480
Rent, rates and taxes				....		1,790
Furniture				....		50
Total ..			2,359	2,600	2,500	3,400
TOTAL—B-2 .. *Charged* ..			*22,536*	*20,400*	*25,100*	*23,500*
TOTAL—B-2 .. Voted ..			4,931	5,700	9,700	18,600
B-3 AMENITIES TO INDUSTRIAL LABOUR.						
B-3 (1) Pay of Officers—						
5 Labour Welfare Officers				7,500	5,200	6,000
B-3 (2) Pay of Establishment—						
Temporary establishment				13,500	9,800	51,600
B-3 (3) Allowances, Honoraria, etc.			....	....	....	2,900
B-3 (4) Contingencies—						
Supplies and services—						
Medical apparatus						1,200
Canteens						1,000
Machinery						2,000
Medicines						3,000
Raw materials						2,000
Furniture						1,600
Contingencies, Carried forward ..			....	....	....	10,800
Carried over .. *Charged* ..			*50,302*	*20,400*	*49,700*	*43,900*
Carried over .. Voted ..			87,714	1,09,700	95,600	1,09,400

DETAILED ACCOUNT No. 47-B. MISCELLANEOUS DEPARTMENTS. LABOUR AND EMIGRATION B-Labour.		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	R .	Rs.	Rs.
Brought over ..	*Charged* ..	*50,302*	*20,400*	*49,700*	*43,900*
	Voted ..	87,714	1,09,700	95,600	1,09,400
B-3 AMENITIES TO INDUSTRIAL LABOUR—concld.					
B-3 (4) Contingencies—concld.	Contingencies, Brought forward..		....		10,800
Non-contract contingencies—					
Electric charges ..	..		....		4,000
Nursery schools ..	..		....		4,500
Club activities ..	..		....		5,200
Games materials ..	..		....		5,800
Workshop expenses ..	..		....		10,000
Visual instructions ..	..		....		5,000
Repairs ..	..		....		3,100
Rents, rates and taxes ..	..		....		11,500
Maintenance of a motor car and 2 motor cycles ..	..		....		1,510
Contingent expenditure on one sound truck ..	..		....		1,110
Books and Periodicals ..	..		8,000		3,080
Other items—Miscellaneous expenses ..	..		1,500		6,500
	Total ..		9,500	56,600	72,100
B-3 (5) Grants-in-aid, Contributions and Donations, etc.—					
Grant to the All-India Spinners' Association for conducting the hand-spinning and weaving section of the Ahmedabad centre ..	..		8,000		....
Grants to other social welfare institutions ..	..		2,500		....
	Total ..		10,500	....	....
Total—B-3	Voted ..	48,950	41,000	71,600	1,32,600
B-4 TEXTILE LABOUR ENQUIRY COMMITTEE.					
B-4 (1) Pay of Officers ..	*Charged* ..		*8,000*	*20,000*	....
	Voted ..		300	2,600	....
B-4 (2) Pay of Establishment ..	Voted ..		2,192	17,300	....
B-4 (3) Allowances, Honoraria etc. ..	*Charged* ..		....	*100*	....
	Voted ..		1,428	5,900	....
B-4 (4) Contingencies ..	Voted ..		580	3,000	....
Total—B-4 ..	*Charged* ..	*21,217*	*8,000*	*20,100*	....
	Voted ..	23,812	4,500	28,800	....
B-5 COURT OF INDUSTRIAL ARBITRATION.					
B-5 (1) Pay of Establishment—					
Secretary to the Industrial Court (150—10—250) ..	..		....		1,800
2 clerks (50—250) ..	..		....		2,400
1 peon (23) ..	..		....		300
	Total ..	....	....	....	4,500
B-5 (2) Allowances, Honoraria etc.—					
Travelling allowance ..	*Charged* ..		....		*400*
	Voted ..		....		400
B-5 (3) Contingencies—					
Non-contract contingencies—					
Furniture ..	..		....		400
Service postage ..	..		....		200
Books and periodicals ..	..				200
	Total ..	....	....	....	800
Total—B-5 ..	*Charged* ..	....	....	....	*400*
	Voted ..	....	....	1,000	5,700
B-6 EMPLOYMENT BUREAU, BOMBAY.					
B-6 (1) Pay of Officers ..	..		....	2,800	....
B-6 (2) Pay of Establishment ..	..		....	900	....
B-6 (3) Allowances, Honoraria etc.— Travelling allowances ..	..		....	800	....
B-6 (4) Contingencies— Non-contract contingencies ..	..		....	300	....
	Total ..	....	....	4,800	....
GRAND TOTAL ..		2,31,995	1,83,600	2,71,600	2,92,000
	Charged ..	*71,519*	*28,400*	*69,800*	*44,300*
	Voted ..	1,60,476	1,55,200	2,01,800	2,47,700

DETAILED ACCOUNT No. 47C. MISCELLANEOUS DEPARTMENTS. Inspection and Tests. C-Inspector of Steam Boilers.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
C-INSPECTOR OF STEAM BOILERS.						
C-(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (1,200—75—1,500)	1	1		18,000		18,000
Inspectors 1 (400—30—900), 1 (600—20—700), 3 (400—20—600), 3 (300—20—600)	8	8		52,447		51,400
Probable savings				—2,247		....
Total .. Voted ..			69,220	68,200	70,400	69,400
C-(2) Pay of Establishment—						
Superintendent* and clerks (50—250)	15	15		21,995		22,881
Servants (17—28)	11	11		2,992		3,136
Probable savings				—1,387		—1,017
Total .. Voted ..			24,475	23,600	25,400	25,000
C-(3) Allowances, Honoraria, etc.—						
Travelling allowance — fixed .. .. Voted				10,800		11,000
Travelling allowance — ordinary .. .. Voted				6,700		7,100
House-rent and other allowances .. Voted				4,090		4,330
Fees to commissioners .. .. Voted				300		300
Fees to examiners .. .. *Charged*				*600*		*600*
Fees to examiners .. .. Voted				2,450		2,500
Cost of passages .. .. .. Voted				560		....
Probable savings .. .. .. Voted				—600		—830
Total .. *Charged*			*1,200*	*600*	*600*	*600*
Total .. Voted			22,578	24,300	24,200	24,400
C-(4) Contingencies—						
Non-contract Contingencies—						
Rents, rates and taxes				953		950
Telephone charges				50		50
Service postage and telegrams				1,400		1,400
Office expenses and miscellaneous				1,675		1,600
Other items				22		....
Total—Voted ..			3,682	4,100	3,800	4,000
TOTAL ..			1,21,155	1,20,800	1,24,400	1,23,400
Charged			*1,200*	*600*	*600*	*600*
Voted			1,19,955	1,20,200	1,23,800	1,22,800

*For numerical strength the superintendent is counted as a member of the Factory staff. His pay is divided half and half between the Factory and Steam Boiler Departments, as he is working for both.

DETAILED ACCOUNT No. 47-D. MISCELLANEOUS DEPARTMENTS. Statistics. D-Provincial Statistics.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
REGISTRATION OF BIRTHS, DEATHS AND MARRIAGES.					
D-(1) Pay of Officers, etc.—Allowance to Marriage Registrar (100)		1,200	1,200	1,200	1,200
D-(2) Contingencies—					
Non-contract conting ncies—					
Allowance to R. man Catholic Archbishop of Bombay			8,975		8,985
Office expenses and miscellaneous			25		15
Total		9,000	9,000	9,000	9,000
TOTAL .. Voted		10,200	10,200	10,200	10,200

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
SUMMARY.					
F-1 Departmental and Other Examinations	*Charged*	*2,963*	*3,800*	*3,700*	*3,500*
	Voted	6,461	5,400	5,000	5,800
F-2 Board of Examiners for granting certificates of competency to electrical contractors and wiremen.	*Charged*	*126*	*200*	*100*	*100*
	Voted	4,673	4,900	5,200	5,100
F-3 Co-operation and Accountancy Diploma Board	Voted	1,133	1,400	1,400	1,200
TOTAL		15,356	15,700	15,400	15,700
	Charged	*3,089*	*4,000*	*3,800*	*3,600*
	Voted	12,267	11,700	11,600	12,100
F-1 Departmental and other Examinations.					
F-1 (3) Allowances, etc.—					
Travelling allowance (ordinary)	*Charged*		*100*		*...*
	Voted		400		300
Fees to members and assessors	*Charged*		*3,700*		*3,500*
	Voted		3,900		4,300
Total	*Charged*	*2,963*	*3,800*	*3,700*	*3,500*
	Voted	5,443	4,300	4,100	4,600
F-1 (4) Contingencies—					
Contract contingencies—office expenses and miscellaneous			600		600
Non-contract contingencies—					
Service postage and telegrams			210		300
Expenditure on pasting of correction slips			200		200
Other items			90		100
Total—Voted		1,018	1,100	900	1,200
TOTAL	*Charged*	*2,963*	*3,800*	*3,700*	*3,500*
	Voted	6,461	5,400	5,000	5,800

DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. Miscellaneous. F-Examinations.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
F-2 BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
F-2 (1) Pay of Establishment—				
2 clerks (50–160)		....		1,350
1 servant (23)		....		250
Temporary establishment .. .. Voted ..		1,700		....
Total ..	1,560	1,700	1,600	1,600
F-2 (2) Allowances, Honoraria, etc.—Fees for setting and valuing papers .. .. { *Charged* ..	*126*	*200*	*100*	*100*
{ Voted ..	1,448	1,500	1,800	1,800
F-2 (3) Contingencies—				
Non-contract contingencies—				
Service postage and telegrams		800		800
Examination charges and miscellaneous		900		900
TOTAL .. Voted ..	1,665	1,700	1,800	1,700
TOTAL .. { *Charged* ..	*126*	*200*	*100*	*100*
{ Voted ..	4,673	4,900	5,200	5,100
F-3 CO-OPERATION AND ACCOUNTANCY DIPLOMA BOARD.				
F-3 (1) Pay of Establishment—Temporary establishment	119	200	200	200
F-3 (2) Allowances, Honoraria, etc.—				
Honoraria		200		150
Travelling allowance (ordinary)		200		150
Fees for setting and assessing papers		600		600
Total ..	890	1,000	1,000	900
F-3 (3) Contingencies—				
Non-contract contingencies—office expenses and miscellaneous	124	200	200	100
TOTAL .. Voted ..	1,133	1,400	1,400	1,200

DETAILED ACCOUNT No. 47-G.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
G-Administration of Indian Partnership Act, 1932.

	Accounts, 1938–39.	Budget Estimate, 1939–40	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
G-ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.	Rs.	Rs.	Rs.	Rs.
Registrar of Firms.				
G-(1) **Pay of Officers**—Registrar of Firms (special pay Rs. 100)	1,200	1,200	1,200	1,200
G-(2) **Pay of Establishment**—Clerks 1 (S. P. 30), 1 (50—5—140)	1,142	1,100	1,100	1,100
G-(3) **Contingencies**—				
Non-contract contingencies—				
Rents, rates and taxes..		480		300
Service postage and telegrams	..	120		100
Total ..	557	600	600	400
TOTAL—Voted ..	2,899	2,900	2,900	2,700

DETAILED ACCOUNT No. 47-H.
MISCELLANEOUS DEPARTMENTS.
Miscellaneous.
H-Miscellaneous.

SUMMARY.

		Accounts, 1938–39.	Budget Estimate, 1939–40	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
H-1 **Commissioner under the Workmen's Compensation Act** ..	*Charged* ..	*114*	*200*	*200*	*100*
	Voted ..	7,724	7,800	8,600	8,900
H-2 **Industrial Schools**	*Charged* ..	*600*	*600*	*600*	*600*
	Voted ..	1,17,820	1,16,000	1,15,100	1,10,700
H-3 **Juvenile Branch**	Voted ..	82,136	3,07,800	3,29,500	1,41,700
H-4 **Backward Class Officer**	*Charged* ..	*1,710*	....	....	....
	Voted ..	88,959	1,04,200	1,06,300	1,02,000
H-5 **Expenditure in connection with the opening of grain shops for price control.**	Voted.	....	....	1,40,000	....
TOTAL ..		2,99,063	5,36,600	7.00,300	3,64,000
	Charged ..	*2,424*	*800*	*800*	*700*
	Voted	2,96,639	5,35,800	6,99,500	3,63,300

	Strength. 1939–40	Strength. 1940–41		Accounts, 1938–39.	Budget Estimate, 1939–40	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
H-1 COMMISSIONER UNDER THE WORKMEN'S COMPENSATION ACT.							
H-1 (2) **Pay of Establishment**—							
Clerks and bailiffs (45—175)	4	5			6,112		6,900
Servants (22—24)	2	2			588		550
Temporary establishment	..	..			300		550
Total ..			Voted ..	6,911	7,000	7,500	8,000
H-1 (3) **Allowances, Honoraria, etc.**—							
Travelling allowance (ordinary)			*Charged* ..		*200*		*100*
			Voted ..		100		200
House-rent allowance and fees to assessors			Voted ..		....		
Total ..			*Charged* ..	*114*	*200*	*200*	*100*
			Voted ..	146	100	300	200
H-1 (4) **Contingencies**—							
Non-contract contingencies—							
Telephone charges			..		50		50
Service postage and telegrams			..		500		500
Books and periodicals			..		40		30
Other charges			..		110		120
			Total—Voted ..	667	700	800	700
TOTAL ..			*Charged* ..	*114*	*200*	*200*	*100*
			Voted ..	7,724	7,800	8,600	8,900

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous H-Miscellaneous.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
H-2 INDUSTRIAL SCHOOLS.						
Yeravda Industrial School.						
H-2 (1) Pay of Officers—						
Special pay to medical officer for medical charge (50) . *Charged* ..			*600*	*600*	*600*	*600*
Superintendent (200—20—600) .. Voted ..	1	1	4,247	4,500	4,500	4,700
H-2 (2) Pay of Establishment—						
Superior establishment (25—200)	16	16		10,771		10,415
Inferior establishment (20—50)	16	16		4,575		4,595
Temporary establishment				480		480
Leave salary				....		310
Probable savings				—326		....
Total .. Voted ..			15,432	15,500	15,200	15,800
H-2 (3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)				360		360
Travelling allowance (ordinary)				50		50
House-rent and other allowances				655		650
Rewards for service and recapture				635		540
Total .. Voted ..			1,532	1,700	1,500	1,600
H-2 (4) Contingencies—						
Contract contingencies—						
Lighting charges				450		500
Agricultural expenses				400		400
Transfer charges				1,073		1,400
Conservancy charges				400		400
Water supply				1,530		1,530
Other items				1,327		470
Non-contract contingencies—						
Service postage and telegrams				150		150
Pay of inferior servants				576		570
Supplies and services—						
Rations				11,500		11,500
Raw materials				2,000		2,200
Medicines and hospital equipment				400		400
Clothing and bedding				1,794		1,700
Poultry farming				100		100
Games				300		300
Other items				....		480
Total—Voted ..			22,609	22,000	24,800	22,100
H-2 (5) Grants-in-aid, Contributions, etc.—						
Grants to industrial and reformatory institutions				69,725		64,400
Maintenance of juvenile female convicts				175		....
Total .. Voted ..			71,640	69,900	66,700	64,400
H-2 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 177). } Voted ..			+2,000	+2,000	+2,000	+1,700
Add—Amount transferred from 38-Medical (page 270) .. Voted ..			+360	+400	+400	+400
TOTAL .. { *Charged* ..			*600*	*600*	*600*	*600*
TOTAL .. { Voted ..			1,17,820	1,16,000	1,15,100	1,10,700

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. H-Miscellaneous.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
H-3 JUVENILE BRANCH.						
H-3 (1) Pay of Officers—						
Inspector (400—650) .. .. Voted ..	1	1		7,000		5,100
Leave salary				....		1,300
Total ..			6,675	7,000	7,000	6,400
H-3 (2) Pay of Establishment—						
Clerks (25–100)	1	2		1,584		1,510
Servant (18)	1	1		216		210
Assistant Inspector (135—5—180)	1	1		1,600		1,680
Voted ..			1,336	3,400	3,000	3,400
H-3 (3) Allowances, Honoraria— Travelling allowance (ordinary) .. .. .. Voted ..			1,316	1,400	1,400	1,400
H-3 (4) Contingencies—						
Supplies and services—						
Moving charges of children	..	..		490		400
Printing and purchase of books	..	..		....		50
Other items	..	..		10		50
Total—Voted ..			413	500	500	500
H-3 (5) Grants-in-aid, Contributions, etc.—						
Grants to—						
The Society for the Protection of Children in Western India ..				9,500		9,500
The Children's Aid Society				2,70,000		1,02,000
Capitation grants for juveniles ordered to be detained in institutions under the Bombay Children's Act				4,000		6,000
Bombay Province Probation and Aftercare Association ..				6,000		7,000
Total .. Voted ..			67,496	2,89,500	3,11,200	1,24,500
H-3 (6) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 177). Voted ..			+4,900	+4,000	+4,000	+3,500
Add—Amount transferred from "28-Jails and Convict Settlements" on account of maintenance charges of children committed to Sholapur Children's Home under the Bombay Children's Act (page 177) .. Voted ..			....	+2,000	+2,400	+2,000
TOTAL .. Voted ..			82,136	3,07,800	3,29,500	1,41,700

DETAILED ACCOUNT No. 47-H. MISCELLANEOUS DEPARTMENTS. Miscellaneous. H-Miscellaneous.		Strength 1939-40.	Strength 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
H-4 BACKWARD CLASS OFFICER.							
H-4 (1) Pay of Officers—	*Charged* ..			*1,575*	....	....	....
H-4 (2) Pay of Establishment—							
Superintendent 1 (100) etc. and S. M. S. Officer, special pay 1 (10) ..	..	2	2		1,296		1,300
Servant 1 (17)	..	1	1		204		200
Leave salary	..				....		....
Total .. Voted	..			1,578	1,500	1,500	1,500
H-4 (3) Allowances, Honoraria, etc.	*Charged* ..			*135*	....	....	....
H-4 (4) Contingencies—							
Contract contingencies—							
Water charges	..				80		80
Sports accessories	..				50		50
Garden charges	..				40		40
Other items	..				90		90
Non-contract contingencies—							
Pay of inferior servants	..				635		650
Rents, rates and taxes	..				1,675		1,675
Supplies and services—							
Contingencies for food and other charges for boys	..				5,030		5,015
Experiments in building sites	..				1,000		1,000
Total—Voted ..	..			9,376	8,600	8,700	8,600
H-4 (5) Scholarships .. .. Voted	..			5,624	4,000	7,000	6,000
H-4 (6) Grants-in-aid, Contributions, etc.—Grants to backward class hostels Harijan sevak sanghs and Institutions and societies working for the uplift of aboriginal tribes in partially excluded areas .. .. Voted	..			38,881	56,600	55,600	56,600
H-4 (7) Establishment charges payable to other Governments, Departments, etc.—							
Add—Amount transferred from "28-Jails and Convict Settlements" on account of portion of the divisible expenditure of the Backward Class Officer and his establishment (page 177)... Voted	..			+33,500	+33,500	+33,500	+29,300
TOTAL .. { *Charged*	..			*1,710*	....	....	....
TOTAL .. { Voted	..			88,959	1,04,200	1,06,300	1,02,000

DETAILED ACCOUNT No. 47-I. MISCELLANEOUS DEPARTMENTS. Miscellaneous. I-Charges in England.		Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
I-1 Leave salaries and deputation pay .. High Commissioner for India { *Charged* ..	..	*5,638*	*30,040*	*27,480*	*7,960*
I-1 Leave salaries and deputation pay .. High Commissioner for India { Voted ..	..	6,724	9,280	10,000	....
I-2 Sterling overseas pay .. High Commissioner for India .. *Charged* ..	..	*9,400*	*8,960*	*5,720*	*11,760*
TOTAL ..	..	21,762	48,280	43,200	19,720
Charged ..	..	*15,038*	*39,000*	*33,200*	*19,720*
Voted ..	..	6,724	9,280	10,000	....

50, Civil Works.		Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-Original Works—						
(i) Civil Buildings—						
			Rs.	Rs.	Rs.	Rs.
Land Revenue		50-A	1,182	4,000	4,000	400
Excise		50-A	12,999	17,500	9,500	17,500
Forest		50-A	4,883	4,000	4,000	4,000
Registration		50-A	198	40	....	200
General Administration	*Charged* ..	50-A	*31,837*	*34,000*	*34,000*	*34,000*
	Voted ..	50-A	42,342	1,01,700	96,000	88,700
Administration of Justice		50-A	18,790	3,66,100	51,000	3,45,100
Jails and Convict Settlements		50-A	7,634	92,700	52,800	45,000
Police		50-A	1,39,316	75,800	3,50,000	3,91,200
Education		50-A	1,60,756	13,700	85,000	3,03,000
Medical	*Charged* ..	50-A	....	....	*600*	....
	Voted ..	50-A				
Public Health		50-A	2,22,398	3,81,700	2,13,000	1,85,200
Agriculture		50-A	5,711	10,800	9,500	10,800
Industries		50-A	2,949	3,500	2,000	3,500
Civil Works		50-A	49,885	52,100	52,000	3,000
Stationery and Printing		50-A	45,110	31,000	34,700	33,100
Miscellaneous Departments		50-A	4,234	4,560	1,500	3,100
Special Development Programme		50-A	12,189	1,10,000	1,43,000	46,500
					....	10,800
Total, Civil Buildings ..			7,62,413	13,03,200	11,42,600	15,25,100
(ii) Communications (Ordinary)		50-A	2,60,409	2,84,000	3,35,000	3,00,600
(iii) Communications (Road Development Account)		50-A	27,75,464	35,59,500	31,00,000	27,77,000
(iv) Miscellaneous		50-A	3,058	....	2,000	....
Total, Original Works			38,01,344	51,46,700	45,79,600	46,02,700
B-Repairs—						
Repairs (Ordinary)	*Charged* ..	50-B	*2,04,636*	*2,03,000*	*2,03,000*	*2,03,000*
	Voted ..	50-B	40,22,675	40,02,000	40,34,000	40,02,000
Total, Repairs ..			42,27,311	42,05,000	42,37,000	42,05,000
Total, Original Works and Repairs ..			80,28,655	93,51,700	88,16,600	88,07,700
C-Establishment*—						
Establishment (Ordinary)	*Charged* ..	50-C	*2,73,085*	*2,47,500*	*2,43,134*	*3,52,300*
	Voted ..	50-C	16,83,801	16,45,700	16,16,972	16,23,800
Establishment (Central Road Fund) ..	*Charged* ..	50-C	*23,960*	*27,100*	*6,060*	....
	Voted ..	50-C	9,820	11,200	1,900	....
D-Tools and Plant	Voted ..	50-D	1,86,769	1,28,000	1,50,000	1,53,000
E-Grants-in-aid — Ordinary	*Charged* ..	50-E	*6,990*	....	*1,500*	*180*
	Voted ..	50-E	9,51,146	8,97,200	8,97,000	6,80,000
E-Grants-in-aid — Road Development Account ..	Voted ..	50-E	55,000	....	42,000	1,03,000
F—Suspense	..	50-F	—4,348	5,000	15,000	10,000
G-Charges in England*—						
Establishment (Ordinary)	*Charged* ..	50-C	*87,522*	*86,200*	*87,560*	*41,700*
	Voted ..	50-C	4,479	6,100	8,000	5,200
Establishment (Central Road Fund)	*Charged* ..	50-C	*2,136*	*2,200*	*440*	
H-Loss or gain by exchange—						
Establishment (Ordinary)	*Charged* ..		*524*	....	*306*	
	Voted ..		28	....	28	
Establishment (Central Road Fund)	*Charged* ..		*—1*	....		
	Voted ..		....	....		
Rounding	*Charged* ..		....	....	*—600*	*—180*
	Voted ..		....	+100	+100	—700
GRAND TOTAL ..			1,13,09,566	1,24,08,000	1,18,86,000	1,17,76,000
	Charged ..		*6,30,689*	*6,00,000*	*5,76,000*	*6,31,000*
	Voted ..		1,06,78,877	1,18,08,000	1,13,10,000	1,11,45,000

*The total "Charged" Ordinary Public Works Department establishment charges which will be debitable to this head for purposes of Appropriation Accounts amount to Rs. 4,92,700 and their distribution on *pro rata* basis over the several P. W. D. heads is shown on page 425.

DETAILED ACCOUNT No. 50-A.
CIVIL WORKS.
Original Works.

Item No.		Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	LAND REVENUE.						
	Minor Works.						
1	Settlement Commissioner and Director of Land Records ..			....	..	..	400
	Total—Land Revenue ..			1,182	4,000	4,000	400
	EXCISE.						
	Minor Works.						
2	Commissioner of Excise			....	..	..	17,500
	Total—Excise ..			12,999	17,500	9,500	17,500
	FOREST.						
	Minor Works.						
3	Chief Conservator of Forests, Province of Bombay ..	..	..	....	..	..	4,000
	Total—Forest ..			4,883	4,000	4,000	4,000
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration						200
	Total—Registration ..			198	40		200
	GENERAL ADMINISTRATION.						
	New Major Works.						
5	Accommodation for Revenue and other offices at Ahmedabad (resumption of the Travellers' Bungalow from the District Local Board, Ahmedabad, and improvements) ..	47,000	..	....	..	..	47,000
	Major Works in progress.						
6	Additions and alterations to the old Pravara Canals Division Office Building at Ahmednagar to accommodate the Revenue and District Inspector of Land Records Offices	69,059	60,000	....	....	....	9,000
	Minor Works.						
7	Government Houses						*34,000*
8	Commissioner, Northern Division						3,400
9	Commissioner, Central Division						23,000
10	Commissioner, Southern Division						4,800
11	Superintending Engineer, Northern Circle						500
12	Superintending Engineer, Southern Circle						300
13	Electrical Engineer to Government						700
	Total—General Administration .. { *Charged* ..			*31,837*	*34,000*	*34,000*	*34,000*
	{ Voted ..			42,342	1,01,700	96,000	88,700

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	ADMINISTRATION OF JUSTICE.						
	Major Works in progress.						
14	Extensions to the High Court Buildings, Bombay ..	3,50,000	28,000				3,22,000
	Minor Works.						
15	Commissioner, Northern Division	..					2,000
16	Commissioner, Central Division	..					9,100
17	Commissioner, Southern Division	..					4,000
18	Superintending Engineer, Northern Circle	..					8,000
	Total—Administration of Justice ..			18,790	3,66,100	51,000	3,45,100
	JAILS AND CONVICT SETTLEMENTS.						
	Major Works in progress.						
19	Construction of a new sub-jail at Nadiad	88,000	47,700				40,000
	Minor Works.						
20	Inspector-General of Prisons	..					5,000
	Total—Jails and Convict Settlements ..			7,634	92,700	52,800	45,000
	POLICE.						
	New Major Works.						
21	Construction of quarters for 74 Constables at Bandra ..	81,400	..	..			81,400
	Major Works in progress.						
22	Police accommodation scheme at Bandra, Vile Parle, Kurla and Andheri in connection with the formation of Greater Bombay	5,00,000	2,50,000				2,50,000
	Minor Works.						
23	Inspector-General of Police	..					54,600
24	Commissioner of Police, Bombay	..					5,200
	Total—Police ..			1,39,316	75,800	3,50,000	3,91,200

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	EDUCATION.						
	New Major Works.						
25	Improvements to the buildings of the Training Institute for Physical Education, Kandivli, and additional improvements to the buildings in connection with the Short Term Course for Secondary Teachers held at the Institute ..	39,395	..				23,300*
	Major Works in progress.						
26	New building for the Government Law College, Bombay ..	2,96,000	30,000				2,66,000
	Minor Works.						
27	Director of Public Instruction	..	..				13,400
28	Director, Sir J. J. School of Art, Bombay	..	..				300
	Total—Education ..			1,60,756	13,700	85,000	3,03,000
	MEDICAL.						
	New Major Works.						
29	Construction of a new Out-patient Department and Hostel for Medical Women Students and quarters for nurses in the compound of the Cama and Albless Hospitals, Bombay	1,67,000	..				1,06,000
	Major Works in progress.						
30	Quarters for 48 attendants at the Central Mental Hospital, Yeravda	47,513	25,000				22,500
	Minor Works.						
31	Surgeon-General with the Government of Bombay ..	..					56,700
	Total—Medical .. *Charged* ..			....	....	600	....
	Total—Medical .. Voted ..			2,22,398	3,81,700	2,13,000	1,85,200

*This provision is intended for the following items :—

(i) Block of latrines for Hostel A.
(ii) Pump House and improvements to wells.
(iii) Construction of R. C. C. Tanks for proper Chlorination of Water.
(iv) Improvements to hostels for male students (providing new baths).
(v) Isolation ward and Dispensary.
(vi) Clearing and levelling the women's playground.
(vii) All items in connection with improvements to buildings for the Short Term Course for Secondary Teachers (estimated to cost Rs. 6,928).

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	PUBLIC HEALTH.						
	Minor Works.						
32	Surgeon-General with the Government of Bombay ..	..					9,300
33	Director of Public Health	..					1,500
	Total—Public Health ..			5,711	10,800	9,500	10,800
	AGRICULTURE.						
	Minor Works.						
34	Director of Agriculture	..					2,000
35	Director of Veterinary Services, Province of Bombay ..	..					1,500
	Total—Agriculture ..			2,949	3,500	2,000	3,500
	INDUSTRIES.						
	Minor Works.						
36	Director of Industries	..					3,000
	Total—Industries ..			49,885	52,100	52,000	3,000
	CIVIL WORKS.						
	Minor Works.						
37	Superintending Engineer, Northern Circle	..					8,300
38	Superintending Engineer, Central Circle	..					17,200
39	Superintending Engineer, Deccan Irrigation Circle ..	..					100
40	Superintending Engineer, Southern Circle	..					5,000
41	Electrical Engineer to Government	..					1,000
42	Consulting Public Health Engineer to Government ..						1,500
	TOTAL—Civil Works ..			45,110	31,000	34,700	33,100

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	STATIONERY & PRINTING.						
	Minor Works.						
43	Superintendent, Government Printing & Stationery, Bombay						3,100
	TOTAL—Stationery and Printing ..			4,234	4,560	1,500	3,100
	MISCELLANEOUS DEPARTMENTS.						
	New Major Works.						
44	Construction of a pavilion at Sholapur in connection with social amenities for industrial labour	24,000	..				24,000
45	Construction of a second industrial workshop at Ahmedabad	27,000					21,000
	Minor Works.						
46	Chief Inspector of Certified Schools and Backward Class Officer	..					1,500
	TOTAL—Miscellaneous Departments ..			12,189	1,10,000	1,43,000	46,500
	SPECIAL DEVELOPMENT PROGRAMME.						
47	Buildings in connection with the Silk Farm at Belgaum ..	10,792					10,800
	COMMUNICATIONS (ORDINARY).						
	New Major Works.						
48	Construction of a submersible bridge over the river Indrayani at Dehu, Poona Division	40,500	..				40,500
49	Providing a new ferry boat at Newasa and additions and alterations to the ferry arrangements at Toka, Ahmednagar Division	19,250	..				19,200
50	Widening of the Ghodbunder Road in the Thana Division in Town Planning Scheme, Bandra No. III	59,674	..				59,600
	Major Works in progress.						
51	Protection to Kaira town by pitching at the north-west corner of Kaira Fort wall	34,958	28,000				6,900
52	Constructing a diversion of Kaira-Mehmedabad Road at Kaira Town	14,151	9,000				4,200
53	Construction of a three-stage landing at Dharamtar (Alibag side), Thana Division	30,507	23,700				6,800
54	Improvements to Taloda-Shahada Road (Section I from Taloda to Prakasha), Khandesh Division	2,10,838	2,01,300				9,500
55	Improving Sadashivgad-Kadra Road, Parts I—III, Kanara Division	2,56,337	2,45,000				7,600

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	COMMUNICATIONS (ORDINARY)—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Major Works in progress—*contd.*						
56	Widening Belgaum-Hungund Road—Section from Kamatgi to Hungund, Bijapur Division	49,308	32,900				16,400
57	Improvements to Section from Sholapur Border to Bijapur, Part I—Improvements to road surface of Poona-Sholapur-Bijapur-Hubli Road, Bijapur Division	91,258	44,000				20,000
58	Improvements to Section from Bijapur to junction with Vengurla-Belgaum-Bagalkot-Bellary Road, Part I—Improvements to road surface, Bijapur Division ..	1,23,017	83,000				20,000
59	Improvements to the Benni Nalla Causeway in mile 158 of Hubli-Sholapur Road, Bijapur Division	13,807	10,500				3,000
	Minor Works.						
60	Superintending Engineer, Northern Circle	..					26,800
61	Superintending Engineer, Central Circle	..					20,300
62	Superintending Engineer, Southern Circle	..					29,800
63	Superintending Engineer, Deccan Irrigation Circle ..	..					10,000
	TOTAL—Communications (Ordinary) ..			2,60,409	2,84,000	3,35,000	3,00,600
	COMMUNICATIONS (ROAD DEVELOPMENT ACCOUNT).						
	New works.						
64	Improvements to the road from Anand Station to Anand Town, Kaira and Panch Mahals Division	1,30,000					51,000
	Ahmedabad-Kaira-Godhra-Indore Road.						
65	Construction of R. C. C. bridge over the Watrak river at Kaira on the Kaira-Bareja Section, Kaira and Panch Mahals Division	6,22,000					78,300

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Rajputana Road.						
66	Causeway over the Par river on the Vapi-Bulsar Section, Surat and Broach Division	1,33,715					300*
67	Bridge over the Dorotha river on the Talasari-Vapi Section, Thana Division	49,000					25,000
68	Construction of a road from Borsad to Bhadran on the Jambusar-Borsad Section, Kaira and Panch Mahals Division	1,40,200					30,000
	Karad-Tasgaon Road.						
69	Construction of a linked road connecting the Karad-Tasgaon Road and Karad-Bijapur Road, Satara Division ..	92,597					50,000
	Burhanpur-Raver-Yawal-Chopda-Shirpur-Shahada-Taloda-Raisingpur Road.						
70	Crossing over the Gomai river on the Shahada-Taloda Section, Khandesh Division	52,000					52,000
	Satana-Malegaon Road.						
71	Improvements to the road, Nasik Division	1,25,000					30,000
	Rawalgaon-Dabhadi Road.						
72	Construction of the road, Nasik Division	43,000					10,000

*For land acquisition only.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end o 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Mahad-Bhor-Phaltan-Malsiras-Pandharpur Road.						
73	Causeway over Shevgaon nalla in mile No. 139/5 (mileage from Mahad) of the Malsiras-Pandharpur Section, Sholapur Division	37,500					30,000
	Pimpalgaon-Satana-Chandor-Vinchur Road.						
74	Crossing over the Girna river at Thengoda in mile No. 34 (mileage from Pimpalner) of the Satana-Chandor Section, Nasik Division	1,71,000					96,000
	Bhusawal-Yawal Road.						
75	Crossing over the Mor river in mile No. 3/7, Khandesh Division	37,458					37,000
	Shelarwadi to Dehu-Alandi Road.						
76	Improvements to the road section from Dehu to Alandi, Poona Division	25,000					25,000
	Wadgaon-Pimpri-Shrigonda-Chincholi-Jamkhed Road.						
77	Modernising the Pimpri-Jamkhed Road, mile No. 47 near Jamkhed, Ahmednagar Division	6,989					6,900
78	Bridge over the Nala in mile No. 41/8 of the Pimpri-Jamkhed Road near Patoda, Ahmednagar Division ..	25,000					25,000
79	Modernising the Pimpri-Jamkhed Road in mile No. 5 from Saraswati causeway to Lendi Nala causeway near Shrigonda, Ahmednagar Division	13,021					12,500

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* **CIVIL WORKS.** **Original Works.**	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Indapur-Baramati-Nira Road.						
80	Crossing over the Wadgaon Nala in mile No. 45/5 (mileage from Indapur) on the Baramati-Nira Section, Nira Canals Division	10,000					10,000
81	Crossing over the Nala in mile No. 50/2 on the Baramati-Nira Section, Nira Canals Division	10,000					10,000
82	Crossing over the various nallas on the whole Road, Nira Canals Division	1,50,000					50,000
	Indapur-Akluj-Sangola Road.						
83	Improvements to the road, earthwork and masonry works, on the section from the river Nira to Akluj, Nira Canals Division	19,153					19,000
84	Improvements to the road, earthwork and masonry works, on the Akluj-Velapur Section, Nira Canals Division ..	80,000					31,000
85	Reconstructing the timber-topped bridge No. 194 in mile No. 121/4 of the Hubli-Annigeri Section, Dharwar Division.	37,392					25,000
	Sanikatta-Hebbul Road.						
86	Reconstructing the timber-topped culvert No. 83-A in mile No. 14/1 of the Madangeri-Hebbul Section, Kanara Division	12,704					12,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Works in progress.						
	Dahanu-Vihigaon Road.						
87	Causeway over the Surya river in mile 11/4 of the Mahim-Manor Section—Thana Division	79,450	20,000				59,000
	Sion-Chembur Road.						
88	Reconditioning and asphalting 2½″ thick, length 7 furlongs and 610 feet, Thana Division	47,200	37,000				10,000
	Bandra-Ghodbunder Road.						
89	Modernising the road surface in miles 12/8 to 18, Thana Division	90,750	45,000				45,000
	Bombay-Agra Road.						
90	Modernising the low lying miles between Igatpuri and Ghoti of the Vihigaon-Nasik Section, miles 87/0 to 91/0, Nasik Division	1,41,000	60,000				81,000
	Kapadwanj-Bibipura Road.						
91	Reconstructing the road from miles 1 to 8, Kaira and Panch Mahals Division..	79,175	53,800				21,800

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Surat-Dhulia-Bhusawal-Edlabad-Nagpur Road.						
92	Crossing over the Anwar Nalla in the Dhulia-Jalgaon Section I, Khandesh Division	53,000	10,000				43,000
	Nawapur-Borzar-Warsa-Pimpalner-Sakri Road.						
93	Causeway over the Kan river near Sakri in mile No. 32/5 (mileage from Dhulia) of the Pimpalner-Sakri Section, Khandesh Division	18,903	13,000				5,900
	Indapur-Akluj-Sangola Road.						
94	Improvements to the road, earth work and masonry works of the Velapur-Mohod Section, Sholapur Division ..	91,500	30,000				50,000
	Poona-Paud-Mulshi Road.						
95	Improvements to the road, Poona Division	1,03,000	10,000				50,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Poona-Khadakwasla-Singhad Road.						
96	Modernising the surface with cement concrete slab in miles 3 to 4/3 of the Poona-Khadakwasla Section, Poona Irrigation and Research Division..	46,271	36,000				10,000
	Indapur-Akluj-Sangola Road.						
97	Crossing over the river Nira at Sarati on Indapur-Sarati Section, Nira Canals Division	1,30,012	50,000				50,000
	Ahmednagar-Manmad-Malegaon Road.						
98	Constructing a causeway over Nala in mile 16/4 of the Ahmednagar-Rahuri Section, Ahmednagar Division ..	12,319	500				7,300
99	Constructing a bridge over Nala in mile 30/5 of the Rahuri-Kolhar Section, Ahmednagar Division	24,505	500				21,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Hadapsar-Saswad-Nira Bridge-Lonand-Waduth-Satara Road.						
100	Construction of a submersible bridge over the river Karha in mile 20/2 in the Saswad-Nira Bridge Section, Nira Canals Division	31,800	5,000				20,000
	Bombay-Ahmedabad Road.						
101	Constructing Talasari-Vapi Section (wanting links, miles 16½), Thana Division	3,64,871*	3,52,800				29,200
	Ahmedabad-Kaira-Godhra-Indore Road.						
102	Raising and widening the bridge over the Khari river in mile No. 9/8 of the Kaira-Bareja Section, Kaira and Panch Mahals Division	16,767	9,000				7,700
	Bombay-Rajputana Road.						
103	Causeway over the Damanganga river on the Talasari-Vapi Section, Surat and Broach Division	88,151	67,800				20,000

*Estimate under revision.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Bombay-Poona-Bangalore Road.						
104	Improving the surface by providing soling and metalling, where necessary, and filling up the side widths nd re-constructing and strengthening the masonry works in miles 145 to 182/3 on the Section from Kolhapur to Sankeshwar, Belgaum Division	3,94,212	3,53,000				12,500
	Bombay-Konkan-Goa Road.						
105	Constructing bridges over the Shastri and Sonvi rivers on Hatkhamba Poladpur Road, Ratnagiri Division ..	3,43,785	2,55,000				88,000
106	Constructing R. C. C. bridge over the Rajapur creek at Rajapur in Section II of Pali-Phonda Road (Rajapur-Phonda Section), Ratnagiri Division	2,54,030	2,25,000				29,000
107	Diversion of the road outside Mahad Town and constructing a bridge over the Gandhari river in mile 55 of Dharamtar-Mahableshwar Road, Ratnagiri Division ..	1,89,321	1,29,000				60,000
108	Improving surface of the Dharamtar-Mahableshwar Road, miles 1/3 to 62 (Part I), Ratnagiri Division	3,99,171	95,700				95,000
109	Improving the alignments and steep grades in miles 4/7 to 7/2 on the Pen-Panvel Section includi ıg widening of the road and masonry works, Thana Division	91,562	15,000				50,000
110	Constructing R. C. C. bridge over the Vashisti river at Chiplun on the Hatkhamba-Polad ur Section, Ratnagiri Division	4,73,527	22,000				1,60,000
111	Constructing a bridge across the Kundalika river in mile 26 of Dharamtar-Mahableshwar Road, Ratnagiri Division.	91,406	76,800				14,600

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
112	Acquisition of land for improvements to Pen-Panvel Road, Thana Division	30,536	15,000				15,500
	Burhanpur-Raver-Yawal-Chopda-Shirpur-S h a h a d a-Taloda-Raisingpur Road.						
113	Improvements to the road in miles 18—45 and 46—83 of the Shirpur-Raver Section, Khandesh Division ..	7,26,900	4,02,000				1,95,000
	Dondaicha-Shahada-Khetia Road.						
114	Improvements to the road, Khandesh Division ..	49,600	30,000				19,600
	Chiplun-Karad-Jath-Bijapur-Sindgi-Raichur Road.						
115	Providing cement concrete surface on the portion from Karad Town to Karad Railway Station, Satara Division..	1,19,800	20,000				99,800

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Dhulia-Bhusawal-Edlabad-Nagpur Road.						
116	Extension from Edlabad to Ichhapur—*						
	(a) Earthwork	1,14,320	97,600				16,300
	(b) Submersible bridge over the Purna river ..	3,16,570	3,02,800				13,500†
	(c) Other masonry works	92,155	89,400				....
		5,23,045	4,89,800				29,800
	Bandra-Ghodbunder Road.						
117	Widening and raising the bridge and approaches over the Mahim Creek at Bandra	1,90,620	98,300				75,000

* By an agreement arrived at between the Governments of Bombay and the Central Provinces, a portion of the road lying within the Bombay territory is to be constructed and maintained by the Central Provinces Government and a portion lying within the Central Provinces territory is to be constructed and maintained by the Bombay Government. The cost of construction and annual maintenance is as follows:—

	Cost of construction.	Cost of maintenance.
	Rs.	Rs.
Road in the Bombay territory	63,225	960
Road in the Central Provinces territory	52,500	750

† Half the amount is debitable to the Reserve with the Government of India in the Road Development Account.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939–40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Alibag-Rewas Road.						
118	Modernizing road surface to meet modern traffic conditions, Thana Division	87,316	56,400				30,800
	Mirjan-Madras Frontier Road.						
119	Widening the road between Kumta and Honawar, miles 42 to 52, Kanara Division	1,07,753	85,700				22,000
	Kumta-Hubli Road.						
120	Improvements to miles 0 to 71/5, Kanara Division ..	2,28,656	2,11,000				15,000
	Belgaum-Khanapur-Haliyal-Yellapur-Sirsi-Kodkini-Mysore Frontier Road.						
121	Improvements to Khanapur-Yellapur Road, Part I, Kanara Division	57,912	56,600				1,200
122	Improvements to Khanapur-Yellapur Road, Part II, Kanar Divisi n	22,301	21,600				700
123	Improving Sirsi-Kodkini Road (improving cross drainag works), Kanara Division	59,770	53,600				1,100
124	Improvem nts t road surface of the Yellapur-Sirsi Section, Part I, Kanara Division	2,29,900	56,100				30,000
125	Improvments to cross drainage works of the Yellapur-Sirsi Section, Part II-A, Kanara Division	23,842	21,500				16,500

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Road from Dholera Town to New Dholera Port.						
126	Construction of the Road, Ahmedabad Division—						
	(a) Earth work and masonry works	1,00,951					
	(b) Brick soling with 1½″ layer of metalling ..	1,19,417					
	(c) Final layer of 1½″ metalling	1,12,728	2,87,000				46,000
		3,33,096*					
	Dahanu-Jawhar Road.						
127	Improving miles 1 to 26 of Dahanu-Jawhar Road, Thana Division	1,42,209	1,12,800				29,000
	Ahmedabad-Barwala Road.						
128	Improvements to the Bavla-Bhayla Section, Ahmedabad Division	1,00,884	93,800				7,000

*Rupees 3 lakhs are to be met from the Government of India Reserve in the Road Development Account and the balance from the Provincial allocation.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Limdi-Sanjeli Road.						
129	Construction of the road, Kaira and Panch Mahals Division.	69,903	31,300				10,000
	Anas-Katwara Road.						
130	Construction of the road, Kaira and Panch Mahals Division.	1,11,310	84,600				15,000
	Limdi-Pethapur-Chakalia-Dohad Road.						
131	Construction of the road—Sections I to III, Kaira and Panch Mahals Division	2,86,526	2,02,000				33,000
	Baramati-Sangvi Road.						
132	Reconstructing and substantially improving Baramati-Sangvi Road, miles 0 to 8⅝, Nira Canals Division ..	1,18,201	95,800				8,000
133	Cross drainage works on Baramati-Sangvi Road—Section II, Nira Canals Division	*60,123	56,000				20,000
	Roads round about Ahmednagar.						
134	Modernising Provincial roads in and adjoining the Ahmednagar City and Cantonment:— .. .	2,02,951	1,84,000				6,000
	Rs.						
	Ahmednagar-Manmad Road 28,572						
	Ahmednagar-Dhond Road 5,423						
	Poona-Ahmednagar Road 38,084						
	Ahmednagar-Paithan Road (1 mile 4 furlongs). 26,852						
	Do. (1 mile 4 furlongs to 3 miles). 30,684						
	Ahmednagar-Shevgaon Road 40,021						
	Ahmednagar-Sholapur Road 33,315						
	2,02,951						

* Estimate under revision.

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Ratnagiri-Kolhapur-Miraj-Bijapur-Hyderabad Road.						
135	Reconstructing and asphalting Bijapur-Kagwad Road, mile 1 and Bijapur-Shindgi Road (miles 1 and 2), Bijapur Division	1,43,667	54,800				50,000
136	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the section from Kagwad to Tikota, Belgaum Division ..	99,225	77,000				22,000
137	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section I, Bijapur Division ..	97,383	68,800				4,000
138	Improving surface by providing soling and metalling, where necessary, and filling up the side widths on the Bijapur-Sindgi Road, section II, Bijapur Division ..	1,15,855	78,300				8,000
139	Constructing a metalled road from Sindgi to British Border via Yankanchi and Golgeri, Bijapur Division	1,03,977	33,000				25,000
	Roads in and round about Karwar.						
140	Modernising of roads, Kanara Division	1,53,899	1,31,000				10,000
	Kamatgi-Gadag Road.						
141	Improving the road by providing 9″ of murum soling and layer of 4½″ thick of metal 12 feet in width on the section from Badami to border of Dharwar District, Dharwar Division	35,507	32,200				3,000

Item No.	DETAILED ACCOUNT No. 50-A—*contd.* CIVIL WORKS. Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Karwar-Bellary Road.						
142	Improvements to the road surface on the Hubli-Gadag Section, Dharwar Division	1,57,791	58,400				20,000
143	Reconstructing bridge No. 226-A in mile 27/4 of the Karwar-Yellapur Section, Kanara Division	68,483	36,000				32,500
144	Reconstructing bridge No. 182 in mile 115/7 of the Hubli-Annigeri Section, Dharwar Division	69,853	35,300				34,500
145	Improvements to 6 cross-drainage works—Part II, Kanara Division	76,589	24,000				35,000
	Dharwar-Saundatti-Yergatti-Gokak-Sankeshwar Road.						
146	Improvements to Dharwar-Saundatti-Bagewadi Road—Section from Dharwar to Saundatti, Dharwar Division ..	61,476	57,400				3,000
	Kolhar-Talikot Road.						
147	Causeway over Don Nalla near Talikot, Bijapur Division ..	39,601	34,400				5,000
148	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section I, miles 19 to 30, Bijapur Division	1,00,276	64,300				10,000
149	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 0 to 6, Bijapur Division	28,025	22,300				1,000
150	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths in Section II, miles 7 to 18, Bijapur Division ..	60,877	31,300				17,000
	Bijapur-Bagewadi Road.						
151	Improving road surface by providing soling and metalling, where necessary, and filling up the side widths on miles 1 to 26, Bijapur Division	1,06,739	78,000				10,000

Item No.	DETAILED ACCOUNT No. 50-A—*concld.* **CIVIL WORKS. Original Works.**	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Indi-Shirdhon Road.						
152	Improving surface by providing soling and metalling, where necessary, and filling up side widths on miles 20 and 23 to 27, Bijapur Division	31,728	23,200				5,000
	TOTAL—Communications (Road Development Account)			27,75,464	35,59,500	31,00,000	27,77,000
	MISCELLANEOUS.						
	.. .. ..	..	..				
	Total—Miscellaneous ..			3,058	....	2,000	....
	TOTAL—Original Works ..			38,01,344	51,46,700	45,79,600	46,02,700

DETAILED ACCOUNT No. 50-B. **CIVIL WORKS. Repairs.**		Accounts, 1938-39.	Budget, Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
B-Repairs—					
Ordinary—					
Northern Circle	Buildings		5,10,000		5,10,000
	Communications		7,40,000		7,40,000
Central Circle ..	Buildings—*Charged*		*1,63,000*		*1,63,000*
	Buildings—Voted		2,45,0 0		2,43,000
	Communications		10,50,000		10,50,000
Southern Circle ..	Buildings		1,19,000		1,19,000
	Communications		9,00,000		9,00,000
Deccan Irrigation Circle	Buildings		40,000		40,000
	Communications		3,09,000		3,09,000
Electrical Circle	Buildings—*Charged*		*40,000*		*40,000*
	Buildings—Voted		89,000		89,000
Consulting Public Health Engineer to Government—Buildings ..					2,000
Total—Repairs ..	*Charged* ..	*2,04,636*	*2,03,000*	*2,03,000*	*2,03,000*
	Voted ..	40,22,675	40,02,000	40,34,000	40,02,000

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DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
I—CHIEF ENGINEER.						
Secretariat.						
(a) Pay of Officers—						
Secretary and Deputy Secretaries ... ... *Charged* ...	*3*	*3*		*68,200*		*70,600*
Assistant Secretary and Assistant Engineer ... ... Voted ...	2	2		17,800		16,400
Architectural Adviser to Government (part-time) ... Voted ...	1	1		7,200		7,200
Total ... *Charged* ...			*56,243*	*68,200*	*67,700*	*70,600*
Total ... Voted ...			35,722	25,000	24,300	23,600
(b) Pay of Establishment—						
Superintendents, senior assistants, junior assistants, clerks, draftsman, stenographer and typists	49	50		1,22,918		1,26,600
Servants	15	15		4,412		4,400
Temporary establishment				25,670		22,500
Total ... Voted ...			1,57,523	1,53,000	1,61,700	1,53,500
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*1,200*		*1,500*
Travelling allowance ... Voted ...				900		1,500
House-rent and other allowances... ... ... *Charged* ...				*1,300*		*1,300*
House-rent and other allowances ... Voted ...				2,800		3,000
Total ... *Charged* ...			*4,214*	*2,500*	*3,300*	*2,800*
Total ... Voted ...			4,865	3,700	4,000	4,500
(d) Contingencies—						
Contract contingencies—						
Carriage of records				130		100
Purchase of books and periodicals				770		800
Other charges				900		900
Non-contract contingencies—						
Service postage and telegrams				3,200		3,200
Total ... Voted ...			5,446	5,000	5,000	5,000
Total, Secretariat ...			2,64,013	2,57,400	2,66,000	2,60,000
Charged ...			*60,457*	*70,700*	*71,000*	*73,400*
Voted ...			2,03,556	1,86,700	1,95,000	1,86,600
II—SPECIALIST OFFICERS.						
Electrical Engineer to Government.						
(a) Pay of Officers—						
Electrical Engineer to Government ... ... *Charged* ...	*1*	*1*		*24,400*		*25,600*
Officer on Special duty ... ... Voted ...	1			1,500		....
Deputy Engineers .. .. Voted ..	1			1,100		....
Total ... *Charged* ...			*23,220*	*24,400*	*24,300*	*25,600*
Total ... Voted ...			3,631	2,600	1,700	....
(b) Pay of Establishment—						
Clerks and draftsman	3	7		9,009		11,100
Servants	1	2		324		600
Temporary establishment				4,220		....
Probable savings				-153		....
Total ... Voted ...			13,293	13,400	12,900	11,700
Carried over ...			40,144	40,400	38,900	37,300

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				40,144	40,400	38,900	37,300
I—SPECIALIST OFFICERS—*contd.*							
Electrical Engineer to Government—*contd.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...				*2,600*		*2,600*
	Voted ...				1,600		200
House-rent and other allowances	*Charged* ...				*1,100*		*1,100*
	Voted ...				1,100		400
Total ...	*Charged* ...			*2,476*	*3,700*	*2,700*	*3,700*
	Voted ...			2,487	2,700	2,000	600
(d) Contingencies— Non-contract contingencies—							
Miscellaneous office expenses					500		500
Total ...	Voted ...			912	500	600	500
Total—Electrical Engineer ...				46,019	47,300	44,200	42,100
	Charged ...			*25,696*	*28,100*	*27,000*	*29,300*
	Voted ...			20,323	19,200	17,200	12,800
EXECUTIVE.							
Electrical Division.							
(a) Pay of Officers—							
Executive Electrical Engineer and Electric Inspector ...	Voted ...	1	1		5,060		5,300
Deputy and temporary Engineers ...	Voted ...	3	3		13,640		14,300
Total ...	Voted ...			21,923	18,700	17,700	19,600
(b) Pay of Establishment—							
Supervisors, Accountant, clerks, draftsman, Storekeeper, driver and ferro-typist		15	69		25,974		1,14,800
Servants		4	12		2,204		3,200
Temporary establishment					1,16,560		5,000
Probable savings					−638		....
Total ...	Voted ...			1,37,979	1,44,100	1,24,000	1,23,000
(c) Allowances, etc.—							
Travelling allowance	Voted ...				17,600		19,200
House-rent and other allowances	Voted ...				9,600		8,400
Total ...	Voted ...			26,937	27,200	25,300	27,600
(d) Contingencies— Non-contract contingencies—							
Rents, rates and taxes					1,500		1,500
Service postage and telegrams					4,200		4,200
Books and periodicals					50		50
Carriage of records, etc.					200		200
Miscellaneous office expenses					500		500
Other charges					1,550		1,550
Total ...	Voted ...			7,526	8,000	8,000	8,000
Total, Executive ...	Voted ...			1,94,365	1,98,000	1,75,000	1,78,200
Probable savings on account of bringing the temporary staff in the Electrical Branch on a permanent footing ...	Voted ..				−18,500		....
Grand Total, Electrical Branch ...				2,40,384	2,26,800	2,19,200	2,20,300
	Charged ...			*25,696*	*28,100*	*27,000*	*29,300*
	Voted ...			2,14,688	1,98,700	1,92,200	1,91,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
II—SPECIALIST OFFICERS—*concld.*						
Establishment for the Government Central Stores, Workshop and Training Centre, Dapuri Sub-Division.						
(a) Pay of Officers—						
Assistant Engineer ... ... Voted ...	1	1	13,350	3,900	3,900	4,100
(b) Pay of Establishment—						
Temporary establishment ... ... Voted ...			35,976	24,400	23,600	23,100
(c) Allowances, etc.—						
Travelling allowance ... ... Voted ...			3,908	3,000	1,800	3,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,200		1,200
Books and periodicals				50		50
Carriage of records, etc.				100		100
Miscellaneous office expenses				340		340
Medicine and hospital charges				610		610
Other charges				500		500
Total .. Voted ...			2,845	2,800	2,800	2,800
Add—Supervision charges of the Consulting Public Health Engineer to Government .. .. *Charged* ..			*50*	....	*2,300*	*2,300*
Voted ..			34	....	5,700	7,000
Deduct—Moiety of the cost of pay and travelling allowance of the Executive Mechanical Engineer and Works Manager debitable to the head "39-Public Health" ... ... Voted ...			—8,306	......		....
otal ... *Charged* ..			*50*	....	*2,300*	*2,300*
Voted ...			47,807	34,100	37,800	40,000
NORTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... ... *Charged* ...	*1*	*1*		*22,200*		*23,400*
Assistant Engineer ... ... Voted ...	1	1		7,500		7,100
Total ... *Charged* ...			*31,689*	*22,200*	*22,200*	*23,400*
Voted ...			7,147	7,500	6,800	7,100
(b) Pay of Establishment—						
Overseer, Clerks and draftsman	11	12		16,614		16,380
Servants	7	7		2,032		2,020
Temporary establishment				2,854		2,800
Total ... Voted ...			21,852	21,500	25,000	21,200
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,660*		*2,700*
Voted ...				800		800
House-rent and other allowances ... ... *Charged* ...				*540*		*600*
Voted ...				4,800		4,000
Total ... *Charged* ...			*4,033*	*3,200*	*3,200*	*3,300*
Voted ...			5,048	5,600	5,500	5,400
(d) Contingencies—						
Contract contingencies				600		600
Non-contract contingencies—						
Miscellaneous office expenses				1,000		1,100
Total ... Voted ...			2,241	1,600	1,900	1,700
Total—Superintending Engineer ...			72,010	61,600	64,600	62,100
Charged ...			*35,722*	*25,400*	*25,400*	*26,700*
Voted ...			36,288	36,200	39,200	35,400

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE—*contd.*							
CONSTRUCTION.							
IV—Executive.							
(a) Pay of officers—							
Executive Engineers	*Charged* ...	6	5		*60,500*		*76,400*
Assistant Engineers and Deputy Engineers	Voted ...	21	19		1,12,300		80,100
Total ...	*Charged* ...			*64,296*	*60,500*	*65,300*	*76,400*
	Voted ...			1,18,339	1,12,300	1,00,000	80,100
(b) Pay of Establishment—							
Supervisors, overseers, accountants, clerks, draftsmen, storekeepers and telephone operator	...	148	191		2,50,443		2,73,200
Chowkidars, etc.	...	25	38		11,590		14,300
Servants	...	23	42		4,832		8,500
Temporary establishment	...				82,135		42,500
Probable savings	...				—5,000		....
Total ...	Voted ...			3,33,474	3,44,000	3,39,800	3,38,500
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...				*7,420*		*9,700*
	Voted ...				42,474		50,700
House-rent and other allowances	*Charged* ...				*1,080*		*1,300*
	Voted ...				25,926		20,700
Total ...	*Charged* ...			*9,389*	*8,500*	*9,300*	*11,000*
	Voted ...			68,587	68,400	69,600	71,400
(d) Contingencies—							
Non-contract contingencies—							
Rents, rates taxes	...				1,700		1,700
Service postage and telegrams	...				13,000		13,000
Books and periodicals	...				300		300
Carriage of records	...				1,500		1,500
Miscellaneous office expenses	...				6,500		6,500
Other charges	...				7,000		7,000
Pay of inferior servants	...				2,300		2,400
Total ...	Voted ...			33,612	32,300	34,000	32,400
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...			—8,118	—11,000	—8,600	—11,400
Total, Executive ...				6,19,579	6,15,000	6,09,400	5,98,400
	Charged ...			*73,685*	*69,000*	*74,600*	*87,400*
	Voted ...			5,45,894	5,46,000	5,34,800	5,11,000
GRAND TOTAL—Northern Circle ...				6,91,589	6,76,600	6,74,000	6,60,500
	Charged ...			*1,09,407*	*94,400*	*1,00,000*	*1,14,100*
	Voted ...			5,82,182	5,82,200	5,74,000	5,46,400

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
CENTRAL CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*		*21,800*		*24,700*
Assistant Engineer	Voted ...	1	1		7,500		7,300
Total ...	*Charged* ...			*21,000*	*21,800*	*23,200*	*24,700*
	Voted ...			6,087	7,500	4,600	7,300
(b) Pay of Establishment—							
Overseer, Clerks and draftsman	...	12	13		17,888		18,100
Servants	...	7	7		1,512		1,500
Temporary establishment	...				4,800		4,900
Total ...	Voted ...			23,577	24,200	24,400	24,500
(c) Allowances, etc.							
Travelling Allowance	*Charged* ...				*2,300*		*2,400*
	Voted ...				2,000		2,000
Total ...	*Charged* ...			*2,533*	*2,300*	*2,300*	*2,400*
	Voted ...			1,851	2,000	1,500	2,000
(d) Contingencies—							
Non-contract contingencies—							
Service postage and telegrams	...				1,300		1,300
Books and periodicals	...				150		150
Carriage of records	...				200		200
Miscellaneous office expenses	...				250		250
Other charges	...				1,300		1,500
Total ...	Voted ...			3,283	3,200	3,200	3,400
Total, Superintending Engineer	...			58,331	61,000	59,200	64,300
	Charged ...			*23,533*	*24,100*	*25,500*	*27,100*
	Voted ...			34,798	36,900	33,700	37,200
CONSTRUCTION.							
IV—Executive.							
(a) Pay of Officers—							
Executive Engineers	*Charged* ...	*5*	*4*		*24,300*		*52,300*
Assistant Engineers and Deputy Engineers ...	Voted ...	19	16		1,02,100		92,700
Total ...	*Charged* ...			*34,374*	*24,300*	*29,200*	*52,300*
	Voted ...			1,19,964	1,02,100	1,07,500	92,700
	Carried over ...			1,54,338	1,26,400	1,36,700	1,45,000

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,54,338	1,26,400	1,36,700	1,45,000
CONSTRUCTION—contd.						
IV—Executive—contd.						
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers ...	159	220		2,62,510		2,92,400
Chowkidars, etc. ...	4	20		768		3,600
Servants ...	29	61		5,544		11,000
Temporary establishment ...				90,378		47,800
Probable savings ...				−6,000		....
Total ... Voted ...			3,50,583	3,53,200	3,61,500	3,54,800
(c) Allowances, etc.—						
Travelling allowance ... *Charged* ...				*4,800*		*7,100*
Travelling allowance ... Voted ...				61,780		67,200
House-rent and other allowances ... Voted ...				720		500
Total ... *Charged* ...			*8,300*	*4,800*	*4,300*	*7,100*
Total ... Voted ...			59,000	62,500	63,900	67,700
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes ...				24		35
Service postage and telegrams ...				12,400		12,600
Books and periodicals ...				370		300
Carriage of records ...				2,300		2,500
Miscellaneous office expenses ...				8,750		7,000
Other charges ...				450		2,865
Pay of inferior servants ...				2,706		2,700
Total ... Voted ...			28,374	27,000	27,400	28,000
Total, Executive ...			6,00,595	5,73,900	5,93,800	6,02,600
Charged ...			*42,674*	*29,100*	*33,500*	*59,400*
Voted ...			5,57,921	5,44,800	5,60,300	5,43,200
GRAND TOTAL—Central Circle ...			6,58,926	6,34,900	6,53,000	6,66,900
Charged ...			66,207	*53,200*	*59,000*	*86,500*
Voted ...			5,92,719	5,81,700	5,94,000	5,80,400
SOUTHERN CIRCLE.						
III—Superintending Engineer.						
(a) Pay of Officers—						
Superintending Engineer ... *Charged* ...	*1*	*1*		*21,000*		*22,500*
Assistant Engineer ... Voted ...	1	1		5,900		2,400
Total ... *Charged* ...			*20,896*	*21,000*	*21,000*	*22,500*
Total ... Voted ...			5,644	5,900	4,400	2,400
Carried over ...			26,540	26,900	25,400	24,900

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			26,540	26,900	25,400	24,900
SOUTHERN CIRCLE—*contd.*						
III—Superintending Engineer—*contd.*						
(b) Pay of Establishment—						
Overseers, Clerks and draftsmen	10	12		15,688		16,480
Chowkidar	1	1		180		180
Servants	6	6		1,140		1,140
Temporary establishment				792		1,600
Total...Voted ...			18,307	17,800	20,500	19,400
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				2,600		2,400
Voted ...				1,000		1,000
Total ... *Charged* ...			3,060	2,600	2,600	2,400
Voted ...			1,282	1,000	1,000	1,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				700		700
Books and periodicals				80		80
Carriage of records				200		200
Miscellaneous office expenses				250		250
Other charges				250		350
Pay of inferior servants				120		120
Total—Voted ...			2,129	1,600	2,000	1,700
Total—Superintending Engineer ...			51,318	49,900	51,500	49,400
Charged ...			23,956	23,600	23,600	24,900
Voted ...			27,362	26,300	27,900	24,500
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	4	5		64,300		56,800
Assistant Engineers and Deputy Engineers ... Voted ...	20	17		1,02,700		84,100
Total ... *Charged* ...			58,285	64,300	34,000	56,800
Voted ...			1,04,768	1,02,700	1,06,000	84,100
(b) Pay of Establishment—						
Supervisors, overseers, accountants, clerks, draftsmen and store-keepers	126	175		1,94,400		2,12,380
Chowkidars, etc.	8	22		1,464		3,760
Servants	17	44		3,240		7,860
Temporary establishment				69,516		35,600
Probable savings				—1,820		....
Total...Voted ...			2,64,579	2,66,800	2,66,500	2,59,600
Carried over ...			4,27,632	4,33,800	4,06,500	4,00,500

DETAILED ACCOUNT No. 50C. CIVIL WORKS. Establishment.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
Brought forward ...				4,27,632	4,33,800	4,06,500	4,00,500
CONSTRUCTION—*concld.*							
IV—Executive—*concld.*							
(c) Allowances, etc.—							
Travelling allowance	*Charged* ...				*9,100*		*9,300*
	Voted ...				62,490		62,400
House-rent and other allowances	Voted ...				310		300
Total ...	*Charged* ...			*9,032*	*9,100*	*5,400*	*9,300*
	Voted ...			55,542	62,800	62,400	62,700
(d) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes	...				680		700
Service postage and telegrams	...				10,200		11,000
Books and periodicals	...				220		200
Carriage of records	...				2,300		2,300
Miscellaneous office expenses	...				4,910		4,000
Other charges	...				1,690		2,700
Pay of inferior servants	...				1,100		1,300
Total ...	Voted ...			24,589	21,100	21,100	22,200
Deduct—Cost of pay and allowances of subordinates employed on Archæological works recoverable from the Archæological Department ...	Voted ...			—3,889	—9,900	—4,100	—7,100
Total—Executive ...				5,12,906	5,16,900	4,91,500	4,87,600
	Charged ...			*67,317*	*73,400*	*39,400*	*66,100*
	Voted ...			4,45,589	4,43,500	4,52,100	4,21,500
GRAND TOTAL—Southern Circle ...				5,64,224	5,66,800	5,43,000	5,37,000
	Charged ...			*91,273*	*97,000*	*63,000*	*91,000*
	Voted ...			4,72,951	4,69,800	4,80,000	4,46,000
DECCAN IRRIGATION CIRCLE.							
III—Superintending Engineer.							
(a) Pay of Officers—							
Superintending Engineer	*Charged* ...	*1*	*1*		*22,300*		*23,400*
Assistant Engineer	Voted ...	1	*1*		7,000		6,600
Total ...	*Charged* ...			*21,690*	*22,300*	*22,300*	*23,400*
	Voted ...			6,740	7,000	6,000	6,600
(b) Pay of Establishment—							
Overseers, clerks and draftsman	...	16	16		20,688		18,450
Servants	...	7	7		1,548		1,550
Temporary establishment	...				2,364		4,500
Total...	Voted ...			21,598	24,600	24,600	24,500
Carried over ...				50,028	53,900	52,700	54,500

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
DECCAN IRRIGATION CIRCLE—*concld.*						
III—Superintending Engineer—*concld.*						
Brought forward ...			50,028	53,900	52,700	54,500
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*2,400*		*2,400*
Voted ...				900		1,000
Total ... *Charged* ...			*2,511*	*2,400*	*2,400*	*2,400*
Voted ...			1,583	900	900	1,000
(d) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams				1,600		1,650
Books and periodicals				200		200
Carriage of records, etc.				400		475
Other charges				600		675
Total...Voted ...			3,576	2,800	2,800	3,000
Total, Superintending Engineer ...			57,698	60,000	59,000	60,900
Charged ...			*24,201*	*24,700*	*24,700*	*25,800*
Voted ...			33,497	35,300	34,300	35,100
CONSTRUCTION.						
IV—Executive.						
(a) Pay of Officers—						
Executive Engineers ... ... *Charged* ...	*5*	*4*		*57,200*		*62,200*
Assistant Engineers and Deputy Engineers ... Voted ...	21	15		92,300		85,000
Total ... *Charged* ...			*68,245*	*57,200*	*45,000*	*62,200*
Voted ...			95,575	92,300	87,500	85,000
(b) Pay of Establishment—						
Supervisors, overseers, clerks, accountants, draftsmen and store-keepers ...	143	179		2,43,416		2,62,200
Chowkidars, etc.	5	28		972		4,900
Servants	25	59		5,040		11,000
Temporary establishment				1,48,472		86,000
Probable savings				− 9,000		....
Total ... Voted ...			3,72,352	3,88,900	3,57,300	3,64,100
(c) Allowances, etc.—						
Travelling allowance ... ... *Charged* ...				*8,500*		*8,600*
Voted ...				62,000		54,700
Total ... *Charge* ...			*11,212*	*8,500*	*6,900*	*8,600*
Voted ...			56,668	62,000	64,000	54,700
(d) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes				450		500
Service postage and telegrams				12,000		11,800
Books and periodicals				300		350
Carriage of records, etc.				3,500		3,000
Miscellaneous Office expenses				6,400		5,200
Other charges				3,550		5,150
Pay of inferior servants				1,400		1,500
Total ... Voted ...			29,114	27,600	27,600	27,500
Total—Executive ...			6,33,166	6,36,500	5,88,300	6,02,100
Charged ...			*79,457*	*65,700*	*51,900*	*70,800*
Voted ...			5,53,709	5,70,800	5,63,400	5,31,300
Probable savings ... ... Voted ...			..	−5,000	....	....
Grand Total, Deccan Irrigation Circle ...			6,90,864	6,91,500	6,47,300	6,63,000
Charged ...			*1,03,658*	*90,400*	*76,600*	*96,600*
Voted ...			5,87,206	6,01,100	5,70,700	5,66,400

DETAILED ACCOUNT No. 50-C. CIVIL WORKS. Establishment.		Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
				Rs.	Rs.	Rs.	Rs.
Establishment—Central Road Fund—							
(a) Pay of Officers—							
Superintending Engineer, Road Development	Charged	1	1		23,600		....
Assistant Engineer	Voted	1	1		4,800		....
Total	Charged			21,587	23,600		....
	Voted			4,605	4,800		....
(b) Pay of Establishment—							
Temporary establishment					2,400		....
Total	Voted			2,332	2,400		....
(c) Allowances, etc.—							
Travelling allowance	Charged				2,960		
	Voted				1,200		
House-rent and other allowances	Charged				540		
	Voted				2,300		
Total	Charged			2,373	3,500		....
	Voted			2,883	3,500		....
(d) Contingencies—							
Non-contract contingencies	Voted				500		....
Total, Establishment—Central Road Fund				33,780	38,300	7,900	....
	Charged			23,960	27,100	6,000	....
	Voted			9,820	11,200	1,900	....
Provision for Officiating pay of the officers of the Bombay Service of Engineers acting as Executive Engineers and subordinates holding Sub-Divisional charges	Voted				10,000		34,300
Passage pay	Charged				3,700		....
Fees for professional examinations of Assistant Executive and Assistant Engineers.	Charged				200	200	....
	Voted				100	100	300
Provision for appointments to the Bombay Service of Engineers, Class I	Voted				7,200	.....	9,000
Provision for appointments to Bombay Service of Engineers, Class II	Voted				9,000	....	15,000
Probable savings on account of leave allowances to be paid in England, etc.	Charged				−34,200	....	....
Probable savings on account of Sub-Divisional Clerks excluding those in the El. Branch being made permanent	Voted				−8,200	....	....
Provision for leave and training reserve for Divisional Accountants	Voted				....	....	8,000
Share of cost of establishment of the Consulting Surveyor to Government for work done in connection with the work of layout of Government lands at Colaba	Voted				1,000	1,000	900
Lump sum charges creditable to other Governments, Departments, etc.—							
Establishment charges payable to District Local Boards on account of Provincial Works carried out by them	Voted			7,668	19,000	19,000	14,000
Total, Charges in India				31,99,305	31,34,200	30,70,800	31,31,500
	Charged			4,80,708	4,30,600	4,05,100	4,93,200
	Voted			27,18,597	27,03,600	26,65,700	26,38,300
Charges in England—							
(a) Leave salaries and deputation pay—							
High Commissioner for India	Charged				49,300		....
	Voted				12,200		5,200
(b) Sterling overseas pay—(Ordinary)— High Commissioner for India	Charged				36,940		41,700
(c) Sterling overseas pay—(Central Road Fund)— High Commissioner for India	Charged				2,160		....
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Government Central Store, Workshop and Training Centre, Dapuri, debitable to the head "39-Public Health"	Voted				−6,100		....
Total, Charges in England				94,138	94,500	96,000	46,900
	Charged			89,659	88,400	88,000	41,700
	Voted			4,479	6,100	8,000	5,200
Loss or gain by exchange—							
Establishment	Charged			523	......	306	....
	Voted			28	......	28	....
Rounding	Charged			..	....	+94	....
	Voted			..	....	—28	....
Grand Total—Ordinary establishment charges in India and England				32,93,994	32,28,700	31,67,200	31,78,400
	Charged			5,70,890	5,19,000	4,93,500	5,34,900
	Voted			27,23,104	27,09,700	26,73,700	26,43,500

DETAILED ACCOUNT No. 50-C. Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	R	Rs.	Rs.
Establishment charges recoverable from other Governments, Departments, etc.—					
(a) Other Departments	Voted ...		– 10,200		—14,900
(b) Military Engineer Services	Voted ...		– 900		....
(c) Posts and Telegraphs	Voted ...		– 28,500		.....
(d) 50, Civil Works—Central	Voted ...		– 67,400		....
(e) 33, Crown Representative	Voted ...		– 2,200		.....
(f) 32, Ecclesiastical	*Charged* ...		*– 5,700*		....
(g) Secretariat charges on works carried out by the Poona Water Works Sub-Division and on works in connection with the Village Water Supply Schemes	Voted ...		– 3,700		—12,900
(h) Secretariat charges on works debitable to the head "80, B. D. S."	Voted ...		– 1,700		—100
(i) Secretariat charges on works debitable to the head "70, Capital Outlay"	Voted ...		—460		—100
(j) Part cost of pay and allowances of the Superintending Engineer Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one overseer and a clerk debitable to the head "80, B. D. S."	*Charged* ...		*—3,300*		*—3,200*
	Voted ...		—5,200		—5,900
(k) Amount debitable to the head "13—other taxes and duties on account of the pay of the Electric Inspector together with overhead charges	Voted ...		....		—86,000
(l) District Local Boards	Voted ...		—18,000		—2,300
(m) Charges for review of projects	Voted ...		—12,700		—11,600
(n) Contribution works	Voted ...		—53,540		—64,500
(o) Supervision charges on the cost of water purchased from the Bombay Municipality in connection with the Salsette Water Supply Scheme	Voted ...		—38,000		—35,000
(p) Supervision charges on the cost of electric energy purchased from Messrs. The Tata Hydro-Electric Supply Company in connection with the Ambernath Electric Supply Scheme	Voted ...		—200		—200
(q) Establishment charges on minor Irrigation Works under the head "18-A—Civil" to be carried out by the Public Works Department.	*Charged* ...		*—41,000*		*—35,000*
	Voted ...		—1,89,000		—1,47,000
(r) Establishment charges on works under the head "39—Public Health" to be carried out by the Public Works Department.	*Charged* ...		*—5,000*		*—3,000*
	Voted ...		—21,000		—12,000
(s) Establishment charges on works under the head "70—Capital Outlay" to be carried out by the Public Works Department.	*Charged* ...		*—1,000*		*—1,000*
	Voted ...		—2,000		—4,000
(t) Establishment charges on works to be financed from the Provincial Road Fund	Voted ...		—1,38,000		—2,16,000
Total—Establishment charges recoverable from other Governments, Departments, etc.		—3,61,528	—6,43,700	—6,43,700	—6,54,700
	Charged ...	*—36,006*	*—56,000*	*—56,000*	*—42,200*
	Voted ...	—3,25,522	—5,87,700	5,87,700	—6,12,500
Grand Total—Net ordinary establishment charges in India and England	...	29,32,466	25,85,000	25,23,500	25,23,700
	Charged ...	*5,34,884*	*4,63,000*	*4,37,500*	*4,92,700*
	Voted ...	23,97,582	21,22,000	20,86,000	20,31,000

DETAILED ACCOUNT No. 50-C. Establishment.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Distribution of the Establishment charges.					
1. XVII—Irrigation, etc.	*Charged*	*91,311*	*52,000*	*52,000*	*55,000*
	Voted	4,56,512	2,40,000	2,40,000	2,25,000
2. 18—Other revenue expenditure, etc.	*Charged*	*17,081*	*10,000*	*10,000*	*1,600*
	Voted	81,644	46,000	46,000	6,000
3. 50—Civil Works	*Charged*	*3,87,227*	*3,63,000*	*3,37,500*	*3,94,000*
	Voted	16,98,128	16,63,000	16,27,000	16,29,000
4. 51—Bombay Development Scheme	*Charged*	*30,417*	*29,000*	*29,000*	*28,000*
	Voted	1,16,224	1,34,000	1,34,000	1,14,000
5. XLI—Receipts from Electricity Schemes—*Deduct* working expenses	*Charged*	....	....	....	*400*
	Voted	....	....	....	1,000
6. 53—Capital outlay on Electricity Schemes met out of Revenue.	*Charged*	....	....	....	*400*
	Voted	....	....	....	1,000
7. 68—Construction of Irrigation, etc.	*Charged*	*8,848*	*9,000*	*9,000*	*13,300*
	Voted	45,074	39,000	39,000	55,000
	Total	29,32,466	25,85,000	25,23,500	25,23,700
	Charged	*5,34,884*	*4,63,000*	*4,37,500*	*4,92,700*
	Voted	23,97,582	21,22,000	20,86,000	20,31,000

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Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. Tools and Plant.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
	D-Tools and Plant—				
	Northern Circle		57,000		67,000
	Central Circle		63,000		57,000
	Southern Circle		47,000		57,000
	Deccan Irrigation Circle		24,000		25,000
	Electrical Circle		9,000		9,000
	Consulting Public Health Engineer to Government		....		10,000
	Total ..		2,00,000		2,25,000
	Deduct—Transfers—				
	Central Heads .. } (at percentage rate)		—12,000		....
	Provincial Road Fund .. } (at percentage rate)		—17,000		—27,000
	Other Provincial Heads (pro-rata)		—43,000		—45,000
	Net Total.. ..	1,86,769	1,28,000	1,50,000	1,53,000

Item No.	DETAILED ACCOUNT No. 50-E. CIVIL WORKS. Grants-in-aid.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Voted (Ordinary).				
1	Grants to local boards for local public works—				
	(a) Commissioner, Northern Division		2,19,300		} 6,26,000
	(b) Commissioner, Central Division		3,75,900*		
	(c) Commissioner, Southern Division		2,21,600		
2	Grant-in-aid to the Mahableshwar Municipality for the upkeep of certain roads and rides outside the Municipal limits		500		500
3	Grants-in-aid on account of percentage charges for non-sanitary works executed for District Local Boards and Municipalities through the Public Works Department agency :—				
	Superintending Engineer, Central Circle .. .. Rs. 874		5,956		874
4	Grant-in-aid to the District Local Board, Kanara, for the use of its roads by the Forest Department		25,000		25,000
5	Grant-in-aid towards the maintenance of electric installation in the Prince of Wales Museum, Bombay, and the Quarters attached to it ..		200		200
6	Grants-in-aid to local bodies on account of establishment and tools and plant charges in respect of Public Health works carried out by the Public Works Department :—				
	Superintending Engineer, Northern Circle .. .. Rs. 13,000 }				
	Do. do. Central Circle .. .. 13,037 }		48,655		27,337
	Do do. Southern Circle .. .. 1,300 }				
7	Grant-in-aid on account of current repairs to the Lady Doctor's quarters in the compound of the Civil Hospital, Godhra		89		89
		9,51,146	8,97,200	8,97,000	6,80,000
	Voted (Road Development Account).				
8	Grant-in-aid to the District Local Board, Surat, for improvements to the Dungri-Untadi Road				3,000
9	Grant-in-aid to the District Local Board, Broach, for improvements to the Bhesli-Broach Road				1,00,000
		55,000	....	42,000	1,03,000
	Charged.				
10	Grant-in-aid for maintenance and special repairs to electric installation in the Deccan College Research Institute at Poona and the three residential buildings attached to it	*6,990*	....	*1,500*	*180*
	Total .. { *Charged*	*6,990*	....	*1,500*	*180*
	Voted (Ordinary)	9,51,146	8,97,200	8,97,000	6,80,000
	Voted (Road Development Account)	55,000	....	42,000	1,03,000

*Inclusive of Rs. 20,800 for grant to the District Local Board, West Khandesh, on account of special repairs to the Tapti Causeway.

Item No.	DETAILED ACCOUNT No. 50-F. CIVIL WORKS. Suspense.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Stock—						
	Superintending Engineer, Central Circle	....	....		4,800		300
	Consulting Public Health Engineer to Government ..	....	....		....		4,300
	Superintending Engineer, Deccan Irrigation Circle ..	....	....		....		3,000
	Electrical Engineer to Government	....	....		....		300
2	London stores	....	....		....		
3	Other suspense accounts—						
	Superintending Engineer, Central Circle	....	....		200		1,900
	Electrical Engineer to Government	....	....		....		200
	TOTAL ..	....	....	—4,348	5,000	15,000	10,000

*51-BOMBAY DEVELOPMENT SCHEME.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
1-Original Works	....	4,12,766	3,36,800	2,24,000	42,000
2-Repairs	51A.	3,37,624	4,24,000	5,00,000	5,92,000
3-Establishment — Charged† ..	....	*30,417*	*29,000*	*29,000*	*28,000*
3-Establishment — Voted ..	....	2,11,247	3,10,900	3,04,000	2,37,900
4-Tools and Plant	....	3,800	10,000	10,000	11,000
Rounding .. Voted ..	....	....	+300	....	+100
TOTAL ..		9,95,854	11,11,000	10,67,000	9,11,000
Charged ..		*30,417*	*29,000*	*29,000*	*28,000*
Voted ..		9,65,437	10,82,000	10,38,000	8,83,000

* The designation of this major head has been changed from "52—Bombay Development Scheme" to "51—Bombay Development Scheme" with effect from 1939-40.

† For the purposes of Appropriation Accounts these charges will be watched under the head "50—Civil Works", *vide* foot-note on page 391.

DETAILED ACCOUNT No. 51-A. BOMBAY DEVELOPMENT SCHEME.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1-Original Works—						
(a) Land acquisition expenditure including law charges in connection with Suburban Schemes (in charge of the Revenue Department)				3,000		2,000
(b) Other works (in charge of the Public Works Department)—						
(i) Improvements to Development Department Chawls				3,11,000		13,500
(ii) Miscellaneous small works in connection with Suburban and Industrial Housing Schemes				18,000		23,400
(iii) Maintenance of anti-malarial measures, etc., in Blocks I, II and VII				4,800		3,100
Total ..			4,12,766	3,36,800	2,24,000	42,000
2-Repairs—			3,37,624	4,24,000	5,00,000	5,92,000
Total, Original Works and Repairs ..			7,50,390	7,60,800	7,24,000	6,34,000

DETAILED ACCOUNT No. 51-A. BOMBAY DEVELOPMENT SCHEME.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
3-Establishment—					
(1) Revenue establishment of chawls—					
(a) Pay of officers			4,080		4,300
(b) Pay of establishment			92,120		96,200
(c) Allowances, etc.			12,340		12,500
(d) Contingencies :					
Service postage and telegrams			100		100
Telephone charges			210		200
Books and periodicals			300		300
Electric charges			100		200
Law charges			300		300
Other charges			1,150		900
Total—Voted ..		94,854	1,10,700	1,11,800	1,15,000
(2) Ordinary establishment charges debitable on pro-rata basis ..	*Charged* ..	*30,417*	*29,000*	*29,000*	*28,000*
	Voted ..	1,16,224	1,34,000	1,34,000	1,14,000
(3) Supervision charges in connection with Ambernath Electric Supply Scheme	Voted ..	169	200	200	200
(4) Brokerage charges (Revenue Department)	Voted ..		66,000	55,000	6,000
(5) Advertisement and demarcation survey charges	Voted ..	....	....	3,000	2,700
TOTAL, Establishment ..		2,41,664	3,39,900	3,33,000	2,65,900
	Charged ..	*30,417*	*29,000*	*29,000*	*28,000*
	Voted ..	2,11,247	3,10,900	3,04,000	2,37,900

53-CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.	Detailed Account, No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Bhatgar Electricity Scheme.					
Works	53A	....	....	1,82,000	8,000
Establishment charges					
Charged ..					*400*
Voted ..					1,000
Tools and Plant charges					200
Rounding .. .. *Charged* ..		....	....	....	*+600*
Voted ..		....	....	....	—200
Total ..				1,82,000	10,000
Charged ..		....	....	....	*1,000*
Voted ..		....	....	1,82,000	9,000

Item No.	DETAILED ACCOUNT No. 53-A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE.		Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	1-Original Works—							
	Extending the power supply line from Wing to Nasrapur and from Shirwal to Padegaon, Lonand and Nira ..		1,16,170	1,08,000				8,000
	2-Establishment charges	*Charged* ..						400
		Voted ..						1,000
	3-Tools and Plant Charges							200
		Total ..					1,82,000	9,600
		Charged ..						400
		Voted ..						9,200

54-FAMINE.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
54-A, FAMINE RELIEF ..	*Charged* ..	*1,178*	....	....	....
	Voted ..	3,04,340	....	1,00,000	50,000
54-B, TRANSFERS TO FAMINE RELIFF FUND ..	*Charged* ..	*1,70,466*	....	*1,18,000*	....
GRAND TOTAL ..		4,75,984	....	2,18,000	50,000
	Charged ..	*1,71,644*	....	*1,18,000*	....
	Voted ..	3,04,340	....	1,00,000	50,000

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55-SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-Superannuation and retired allowances ..	*Charged* ..		*3,30,300*	*3,70,000*	*3,72,000*	*3,77,000*
	Voted ..	55-A	79,71,304	81,37,000	83,56,000	86,50,000
B-Compassionate allowances	*Charged* ..		*4,624*	*5,000*	*5,000*	*5,000*
	Voted ..	55-B	53,538	55,000	55,000	55,000
C-Gratuities	*Charged* ..		....	....	*1,000*	....
	Voted ..	55-C	49,285	21,000	21,000	21,000
D-Pensions for distinguished and meritorious services or for political considerations ..	*Charged* ..		*10,475*	*11,000*	*11,000*	*11,000*
E-Covenanted Civil Service Pensions	*Charged* ..	55-E	*98,612*	*1,05,000*	*1,09,000*	*1,05,000*
F-Government contribution payable under the I.C.S. Family Pension Rules	*Charged* ..		....	....	*4,000*	*2,000*
G-Donations to service funds	Voted ..		19,892	18,000	20,000	19,000
H-Donations to Provident Funds	*Charged* ..		*4,812*	*3,000*	*5,000*	*4,600*
	Voted ..	55-H	22,515	21,000	21,000	20,000
I-Equated payments of commuted value of pensions transferred from capital	*Charged* ..		*4,34,296*	*4,51,000*	*4,49,000*	*4,66,000*
	Voted ..	55-I	6,74,625	7,61,000	7,56,000	8,45,000
J-Charges in England	*Charged* ..		*22,43,255*	*23,60,000*	*23,00,000*	*23,00,000*
	Voted ..	55 J	2,78,587	3,08,000	3,08,000	3,00,000
K-Loss or Gain on Exchange	*Charged* ..		*13,239*	....	*8,000*	....
	Voted ..		1,649	....	1,000	....
L-Contribution for pensions and gratuities of officers of joint cadre establishment ..	*Charged* ..		....	....	*5,300*	*2,200*
M *Deduct*—Actual amount of pensions recovered from other Governments	*Charged* ..		*—3,59,695*	*—3,40,000*	*—3,20,000*	*—3,40,000*
	Voted ..		—2,69,484	—2,90,000	—2,75,000	—2,90,000
N-*Deduct*—Pensionary charges transferred to Commercial Departments	*Charged* ..		*—11,056*	*—6,000*	*—6,000*	*6,000*
	Voted ..	55-N	—54,861	—28,000	—28,000	—25,000
Rounding	*Charged* ..		....	....	*—300*	*—200*
		TOTAL ..	1,15,15,912	1,19,62,000	1,21,78,000	1,25,21,000
	Charged	..	*27,68,861*	*29,59,000*	*29,43,000*	*29,26,000*
	Voted	..	87,47,051	90,03,000	92,35,000	95,95,000

DETAILED ACCOUNT No. 55A. A—SUPERANNUATION AND RETIRED ALLOWANCES.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-(1) Pensions to officers and servants of the High Court— ..	*Charged* ..		*1,10,000*		*1,04,000*
A-(2) Contribution payable to the Central Government in respect of pensions of—					
(*i*) High Court Judges—	*Charged* ..		*19,000*		*21,000*
(*ii*) Officers appointed by the Secretary of State, etc.— ..	*Charged* ..		*2,41,000*		*2,52,000*
A-(3) Superannuation and retired allowances—	Voted ..		81,37,000		86,50,000
Total	*Charged* ..	*3,29,333*	*3,70,000*	*3,72,000*	*3,77,000*
	Voted ..	79,72,271	81,37,000	83,56,000	86,50,000

DETAILED ACCOUNT No. 55B. B—COMPASSIONATE ALLOWANCES.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
B-(1) Compassionate allowances—					
(i) Compassionate allowances to officers and servants of the High Court—	*Charged* ..		*1,300*		*1,400*
(ii) Contribution payable to the Central Government in respect of officers appointed by Secretary of State, etc.—	*Charged* ..		*2,700*		*2,700*
(iii) Other compassionate allowances—	*Charged* ..		*1,000*		*900*
	Voted ..		12,000		12,000
B-(2) Miscellaneous Allowances and Rewards—	Voted ..		40,000		40,000
B-(3) Compassionate Fund Allowances—	Voted ..		2,000		2,000
B-(4) Compensation under the Workmen's Compensation Act— ..	Voted ..		1,000		1,000
Total	*Charged* ..	*4,624*	*5,000*	*5,000*	*5,000*
	Voted ..	53,538	55,000	55,000	55,000

DETAILED ACCOUNT No. 55-C. C-Gratuities.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Gratuities	..		13,000		13,000
Compassionate gratuities	..		1,000		1,000
Compassionate Fund gratuities	..		7,000		7,000
Write back of expenditure on gratuities to retrenched personnel ..	..		....		....
Total ..	*Charged* ..	....	....	*1,000*	....
	Voted ..	49,285	21,000	21,000	21,000

DETAILED ACCOUNT No. 55-E. SUPERANNUATION ALLOWANCES AND PENSIONS. E-Covenanted Civil Service pensions.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
E-(1) Contribution payable to the Central Government in respect of pensions of—				
(i) High Court Judges		*1,000*		*1,000*
(ii) Retired members of the I.C.S.		*1,04,000*		*1,04,000*
Total.. *Charged* ..	*98,612*	*1,05,000*	*1,09,000*	*1,05,000*

DETAILED ACCOUNT No. 55-H. SUPERANNUATION ALLOWANCES AND PENSIONS. H-Donations to Provident Funds.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
H-(1) Contribution payable to the Central Government in respect of contributions to Provident Funds of officers appointed by the Secretary of State, etc.— .. .. *Charged* ..		*3,000*		*4,000*
H-(2) Donations to Provident Funds .. .. .. Voted ..		21,000		20,000
Total .. *Charged* ..	*4,812*	*3,000*	*5,000*	*4,000*
Total .. Voted ..	22,514	21,000	21,000	20,000

DETAILED ACCOUNT No. 55-I. SUPERANNUATION ALLOWANCES AND PENSIONS. I-Equated payments of commuted value of Pensions transferred from Capital.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
I-(1) Principal .. .. *Charged* ..		*64,000*		*75,000*
I-(1) Principal .. Voted ..		7,61,000		8,45,000
I-(2) Interest .. .. *Charged* ..		*3,87,000*		*3,91,000*
Total .. *Charged* ..	*3,44,296*	*4,51,000*	*4,49,000*	*4,66,000*
Total .. Voted ..	6,74,625	7,61,000	7,56,000	8,45,000

DETAILED ACCOUNT No. 55-J. SUPERANNUATION ALLOWANCES AND PENSIONS. J-Charges in England.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
J-(1) Secretary of State for India—				
(i) Contribution payable to the Central Government in respect of penions paid by the India office .. .. .. *Charged* ..		*3,12,000*		*3,04,000*
J-(2) High Commissioner for India—				
(a) Contribution payable to the Central Government in respect of— (i) Pensions of officers appointed by the Secretary of State etc.— .. *Charged* ..		*20,30,000*		*19,78,000*
(ii) Pensions under the I. C. S. Family Pension Rules .. .. *Charged* ..		*18,000*		*18,000*
(b) Other pensions .. .. Voted ..		3,08,000		3,00,000
Total .. *Charged* ..	*22,43,255*	*23,60,000*	*23,00,000*	*23,00,000*
Total .. Voted ..	2,78,587	3,08,000	3,08,000	3,00,000

DETAILED ACCOUNT No. 55-N. SUPERANNUATION ALLOWANCES AND PENSIONS. N-Deduct—Pensionary charges transferred to Commercial Departments.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Irrigation Departments—					
"XVII"	*Charged*		*—4,500*		*—4,700*
	Voted		—21,000		—19,300
"18"	*Charged*		*—900*		*—100*
	Voted		—4,200		—600
"68"	*Charged*		*—1,000*		*—1,000*
	Voted		—3,000		—5,000
For rounding	*Charged*		*+400*		*—200*
	Voted		+200		—100
TOTAL	*Charged*	*—11,056*	*—6,000*	*—6,000*	*—6,000*
	Voted	—54,861	—28,000	—28,000	—25,000

55-A-COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES

Amount transferred from the head "83-Payments of commuted value of pensions"—*Vide* page 471	*Charged*	*761*	*1,000*	*1,000*	....
	Voted	3,876	3,000	3,000	....
TOTAL		4,637	4,000	4,000	....

56-STATIONERY AND PRINTING.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
I-Stationery—					
A-Stationery offices and stores	56-A	1,04,594	1,08,600	1,09,000	1,05,400
B-Purchase of stationery stores	56-B	5,92,545	7,01,000	6,36,000	6,70,700
C-Stationery supplied by other Governments		314	500	500	500
D-*Deduct*—Value of Stationery supplied to other Governments and paying Departments		—572	—500	—500	—500
Lump provision for high prices due to the war		....	....	....	1,25,000
II-Printing—					
E-Government presses	56-E	5,43,025	5,35,000	5,61,000	6,45,700
F-Printing at private presses	56-F	761	700	500	700
G-Cost of printing work done by other Governments		502	500	500	500
H-*Deduct*—Cost of printing work done for other Governments and paying departments	56-H	—2,039	—1,000	—2,000	—1,000
I-Charges in England	56-I	18,078	62,200	14,760	28,520
J-Loss or gain by exchange		203	....	52	....
Rounding		....	....	+188	+480
TOTAL .. Voted ..		12,57,411	14,07,000	13,20,000	15,76,000

STATIONERY AND PRINTING. I-Stationery.	Strength. 1939–40.	Strength. 1940–41.	Accounts, 1938-39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
DETAILED ACCOUNT No. 56A.			Rs.	Rs.	Rs.	Rs.
STATIONERY OFFICE.						
A-1 (1) Pay of Officers—						
Superintendent (600—1,200)	1	1	9,491	10,700	11,000	11,500
A-1 (2) Pay of Establishment—						
Assistant superintendents, clerks and mechanics (30—400) ..	33	33		54,798		49,141
Servants (14—60)	29	29		9,554		9,559
Leave salary				....		2,000
Probable savings				—1,152		....
Total ..			63,017	63,200	63,000	60,700
A-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				250		350
House-rent and other allowances				1,350		1,350
Cost of passages granted under the C. S. R. rules, 1924				....		....
Total ..			3,484	1,600	2,000	1,700
A-1 (4) Contingencies—						
Contract contingencies—						
Packing charges				6,000		6,000
Cart and coolie hire				1,800		1,800
Steamer freight				4,000		4,000
Other charges				2,700		2,200
Non-Contract contingencies—						
Service, postage and telegrams				15,000		14,000
Pay of inferior servants				2,250		2,150
Special contingencies				1.350		1,350
Total ..			28,602	*33,100	33,000	31,500
Total, Stationery Office .. Voted ..			1,04,594	1,08,600	1,09,000	1,05,400
DETAILED ACCOUNT No. 56B.						
Purchase of Stationery Stores.						
B-(1) Purchase of Stationery Stores				5,27,000	6,23,000 (B-(1) and B-(2))	6,70,000
B-(2) Customs duty				9,000		700
B-(3) Encouragement of Swadeshi goods				....		....
(a) Additional cost for substitution of mill-made cloth by Khadi				50,000	13,000 ((a), (b) and (c))	....
(b) Additional cost of hand-made paper in lieu of mill-made paper				15,000		....
(c) Additional cost for purchase of other articles of Indian manufacture				1,00,000		....
Total, Purchase of Stationery Stores .. Voted ..			5,92,545	7,01,000	6,36,000	6,70,700

STATIONERY AND PRINTING. II-Printing.	Strength. 1939–40	Strength. 1940–41.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
E-GOVERNMENT PRESSES.						
E-1 Government Central Press, Bombay			4,13,760	3,98,100	4,21,500	4,12,800
E-2 Alienation Department Printing Press, Poona			2,522	2,500	2,500	2,600
E-3 Jail Press			1,26,743	1,34,400	1,37,000	1,35,700
E-4 Government Photozincographic Press			....	....	....	94,600
TOTAL, Government Presses .. Voted			5,43,025	5,35,000	5,61,000	6,45,700
DETAILED ACCOUNT No. 56-E.						
E-1 (1) GOVERNMENT CENTRAL PRESS, BOMBAY.						
E-1 (1) Pay of Officers—						
Manager (450—650)	1	1		5,940		6,300
Leave salary				1,960		....
Total			5,627	7,900	8,000	6,300
E-1 (2) Pay of Establishment—						
Operatives (12—70)	135	134		44,289		48,201
Branch supervision (40—400)	12	10		19,282		18,915
Auxiliaries (21—160)	29	29		12,069		12,353
Reading branch (29—220)	69	69		55,220		54,277
Piece & Task work establishment				1,52,500		1,70,500
Office establishment—						
Superior establishment (50—270)	29	29		38,739		36,179
Inferior establishment (20—30)	29	28		8,351		8,175
Temporary establishment				500		500
Leave salary				10,000		7,100
Probable savings				—2,350		—8,000
Total			3,48,345	3,38,600	3,55,000	3,48,200
E-1 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)				300		320
Overtime allowance				2,800		2,800
House-rent and other allowances				400		480
Total			3,992	3,500	5,500	3,600
E-1 (4) Contingencies—						
Non-contract contingencies—						
Telephone charges				....		280
Rents, rates and taxes				1,400		1,160
Service, postage and telegrams				7,800		9,500
Repairs to plant and machinery				500		500
Miscellaneous charges				300		310
Pay of inferior servants				500		540
Customs duty				600		300
Supplies and services—						
Water Supply				2,000		2,200
Electric energy				7,000		7,000
Gas charges for mono and lino				8,800		9,230
Railway freight				200		200
Total			31,098	29,100	31,000	31,200
E-1 (5) Stores—Raw Materials			17,081	11,000	17,000	16,000
E-1 (6) Provision for Depreciation			17,681	18,000	17,000	17,500
E-1 (7) Renewals and Replacements			} 891	1,200	1,500	} 1,000
Customs duty				15		....
Less—Amount transferred from the Depreciation Fund			—10,955	—11,215	—13,500	—11,000
Total			—10,064	—10,000	—12,000	—10,000
TOTAL, Government Central Press .. Voted			4,13,760	3,98,100	4,21,500	4,12,800

STATIONERY AND PRINTING. II-Printing—contd.	Strength. 1939-40.	Strength. 1940-41.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
E-2 ALIENATION DEPARTMENT PRINTING PRESS, POONA.						
E-2 (1) Pay of Establishment—						
Operatives (22—80)	4	4	2,323	2,400		2,500
E-2 (2) Contingencies—						
Non-contract contingencies (miscellaneous charges)			199	100		100
TOTAL, Alienation Department Printing Press .. Voted ..			2,522	2,500	2,500	2,600
E-3 JAIL PRESS—Yeravda Prison Press.						
E-3 (1) Pay of Officers—						
Manager (350—15—500)	1	1		4,700		5,123
Leave salary				....		377
Total ..			4,638	4,700	5,500	5,500
E-3 (2) Pay of Establishment—						
Operatives (40—65)	3	3		2,040		2,040
Branch supervision (30—170)	10	10		10,597		9,698
Auxiliaries (25—55)	1	1		440		480
Reading branch (30—140)	5	7		4,717		5,568
Office establishment—						
Superior establishment (25—140)	17	18		15,535		16,019
Inferior establishment (17—20)	3	3		660		660
Leave salary	..	..		....		1,089
Temporary establishment				3,750		4,000
Probable savings				−439		−1,854
Total ..			39,455	37,300	43,000	37,700
Carried over ..			44,093	42,000	48,500	43,200

STATIONERY AND PRINTING. II-Printing—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.				
Brought over ..	44,093	42,000	48,500	43,200
E-3 JAIL PRESS—Yeravda Prison Press—contd.				
E-3 (3) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)		100		100
Overtime allowance		200		200
House-rent and other allowances		....		400
Total ..	735	300	500	700
E-3 (4) Contingencies—				
Non-contract contingencies—				
Rent of telephone lines		200		200
Service postage and telegrams		3,700		3,500
Packing charges		100		150
Repairs to plant and machinery		100		100
Miscellaneous charges		400		350
Customs duty		200		200
Supplies and Services—				
Water supply		2,000		1,800
Electric energy		4,500		4,000
Railway freight		1,000		1,000
Cart and coolie hire		1,000		900
Petty plant and spare part		100		200
Convict labour		47,000		45,000
Other charges		100		....
Total ..	53,771	60,400	58,000	57,400
E-3 (5) Stores—				
Raw materials	22,759	24,000	24,000	25,000
E-3 (6) Provision for Depreciation	5,385	7,700	6,000	9,400
E-3 (7) Renewals and Replacements	5,667	5,000	6,000	8,000
Customs duty	....	....		1,150
Less—Amount transferred from the Depreciation Fund	—5,667	—5,000	—6,000	—9,150
Total ..	....	....	....	....
TOTAL, Jail Press .. Voted ..	1,26,743	1,34,400	1,37,000	1,35,700

STATIONERY AND PRINTING. II—Printing—contd.	Strength 1939–40.	Strength 1940–41.	Accounts, 1938–39.	Budget, 1939–40.	Revised, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
E-GOVERNMENT PRESSES—contd.						
E-4 Government Photozinco Press.						
E-4 (1) Pay of Officers—						
Manager (500—800)	..	1				9,500
Total .. Voted ..						9,500
E-4 (2) Pay of Establishment—						
Photographers, draftsmen and clerks / Printers, compositors, pressmen, etc. (15—600 plus spl. pay 100 to Asstt. Manager) ..	148	147				42,377 / 20,956
Mounting establishment and servants (11—30)	11	11				2,717
Temporary establishment						4,750
Probable savings						....
Total .. Voted ..						70,800
E-4 (3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)						100
House-rent and other allowances						300
Total .. Voted ..						400
E-4 (4) Contingencies—						
Non-contract contingencies—						
Telephone charges						192
Rents, rates and taxes						441
Service postage and telegrams						800
Forwarding charges						400
Mapping charges						1,450
Office expenses and miscellaneous						4,000
Customs duty on imported stores						4,000
Supplies and services						2,617
Total .. Voted ..						13,900
Total, Government Photozincographic Press .. Voted ..			(A)	(A)	(A)	94,600

(A) Shown under " 7 Land Revenue " *vide* page 61.

STATIONERY AND PRINTING. II-Printing—contd.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. 56-F.				
Printing at Private Presses.				
Land revenue*		620		620
General administration		40		40
Administration of justice		40		40
TOTAL, Printing at Private Presses .. Voted ..	761	700	500	700
DETAILED ACCOUNT No. 56-H.				
STATIONERY AND PRINTING.				
Deduct—**Cost of printing work done for other Governments and paying departments.**				
Deduct—Recovery on account of stationery supplied to—				
Commercial departments		(a)		
Deduct—Recovery on account of printing work done for—				
(*i*) Commercial departments		—1,000		—1,000
(*ii*) Development Department		....		
TOTAL .. Voted ..	—2,039	—1,000	—2,000	—1,000
DETAILED ACCOUNT No. 56-I.				
STATIONERY AND PRINTING.				
Charges in England.				
Leave salaries and deputation pay—High Commissioner for India	6,414	....		....
Sterling overseas pay—High Commissioner for India	1,566	3,200		3,200
Stores Do. do.	31,135	59,000		25,320
Renewals and Replacements	....	300		11,500
Less—Amount transferred from the Depreciation Fund	—21,037	—300		—11,500
Rounding ..		....		
TOTAL, Charges in England .. Voted ..	18,078	62,200	15,000	28,520

(*a*) Shown against "D" in the summary.

57-MISCELLANEOUS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
A-Cost of books and periodicals	Voted ..		....	400	1,200	600
B-Donations for charitable purposes	Voted ..	57-B	1,15,705	1,01,900	1,25,000	1,24,000
C-Special commissions of enquiry	*Charged* ..		*3,075*	....	*9,000*	....
	Voted ..		10,878	400	14,000	....
D-Petty establishments	Voted ..	57-D	47,245	7,000	14,000	37,800
E-Irrecoverable temporary loans and advances written off	Voted ..		26,558	2,06,000	1,80,000	30,000
F-Rents, rates and taxes	Voted ..	57-F	1,72,208	1,30,900	—66,000	1,81,500
G-Contributions	Voted ..	57-G	1,90,310	1,87,300	2,26,000	2,24,300
H-Miscellaneous compensations	Voted ..	57-H	971	3,40,900	4,51,000	3,80,000
I-Miscellaneous durbar charges	Voted ..	57-I	1,025	2,100	2,000	2,100
J-Charges in connection with the village panchayats act (Bombay)	Voted ..	57-J	20,162	4,00,000	50,000	1,10,000
K-Miscellaneous and unforeseen charges ..	Voted ..	57-K	50,08,835	7,600	25,34,000	9,600
L-Charges in England*	Voted ..		348	600	480	500
M-Loss or gain by exchange	Voted ..		+2	....	+2	....
For rounding ..	Voted ..		....	—100	+318	—400
	TOTAL ..		55,97,322	13,85,000	35,41,000	11,00,000
	Charged ..		*3,075*	....	*9,000*	....
	Voted ..		55,94,247	13,85,000	35,32,000	11,00,000

*Other charges—High Commissioner for India.

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B-Donations for Charitable Purposes.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-1-Donations to institutions.				
Grants-in-aid, donations and contributions.				
General Department.				
Blind Asylum Fund, Dhulia		110		110
St. Joseph's Foundling Home		4,000		4,000
Bijapur Orphanage		1,000		1,000
Naigam Social Service Centre		1,425		1,425
District Benevolent Society		7,200		7,200
Helpless Beggars' Relief Committee		2,500		2,500
Red Cross Society		1,152		1,152
Widows Home		2.266		2,266
Female Workshop		1,666		1,666
Strangers Friend Society		2.000		2,000
Labour home for European vagrants		3,333		3,333
Revenue Department.				
Ex-Services Association, Bombay Branch		948		948
Agricultural Art and Industrial Association, Broach		46		46
Political and Services Department.				
Young Men's Christian Association (for conducting labour welfare activities) ..		406		406
Home Department.				
Bombay League of Mercy		6,805		6,805
Contribution towards the maintenance of " Home for fallen women".. ..		4,000		4,000
Pandharpur Orphanage		500		500
Bombay Vigilance Association		4,000		4,000
Poor Box, Chief Presidency Magistrate's Court, Bombay		1,000		1,000
Bombay Presidency Women's Council		2,592		2,592
Salvation Army workshop		1,200		....
Grant to the Salvation Army for the maintenance of a rescue home for women in India		1,800		1,800
Societies for the prevention of cruelty to animals		32,051		30,851
Total .. B-1 ..	96,501	82,000	84,000	79,600

DETAILED ACCOUNT No. 57-B. MISCELLANEOUS. B-Donations for Charitable Purposes—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
B-2-Charges on account of European Vagrants, etc.				
Vagrant charges—				
European vagrants		150		120
Deportation charges		9,550		8,615
Total B-2 ..	6,827	9,700	9,000	8,735
B-3-Other Expenditure.				
Charges for interring paupers—				
City of Bombay		4,050		4,040
Northern division		1,650		1,800
Central division		2,300		2,700
Southern division		370		460
Total ..		8,370	8,000	9,000
Maintenance of destitute persons—				
City of Bombay		1,400		1,400
Northern division		....		10
Central division		....	1,800	....
Southern division		20		....
Pecuniary relief to persons thrown out of employment by Prohibition (Revenue Department)		....	10,000	....
Gratuitous relief to persons rendered destitute as a result of accidental fires, etc. (Revenue Department)		....	12,000	25,000
Total ..		1,420	23,800	26,410
Other items—				
City of Bombay		380		225
Central division		30		30
Total ..		410	200	255
Total B-3 ..	12,377	10,200	32,000	35,665
TOTAL .. Voted ..	1,15,705	1,01,900	1,25,000	1,24,000

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS. D-Petty Establishments.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(1)—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
(a) Rates and Taxes.				
D-(1)-(a) (1) Contingencies—				
Remuneration for collecting local cess		87,000		87,000
Refunds		8,000		8,000
Total ..	1,07,183	95,000	1,02,000	95,000
D-(1)-(a) (2) *Deduct*—Receipts retained to meet charges	—1,07,175	—95,000	—1,02,000	—95,000
Total .. (a) ..	8	....	....	....
Distribution.				
Northern division		26,000		26,000
Central division		46,000		46,000
Southern division		23,000		23,000
Total ..		95,000		95,000
(b) Cattle Pounds.				
D-(1)-(b) (1) Allowances—to pound-keepers and clerk	12	65	65	75
D-(1)-(b) (2) Contingencies—Contributions	41	150	150	125
Total ..	53	215	215	200
D-(1)-(b) (3) *Deduct*—Receipts retained to meet the cost of collection	—61	—215	—215	....
Total (b) ..	—8	....	....	200
Distribution.				
Northern division		200		190
Southern division		15		10
Total ..		215		200
Total .. (1) ..	....	....	....	200
(2)—EXPENDITURE IN CONNECTION WITH LOCAL BOARD ELECTIONS.				
D-(2)-(1) Pay of Establishment—Temporary establishment		250		4,120
D-(2)-(2) Allowances, Honoraria, etc.—Travelling allowance		4,625		20,700
D-(2)-(3) Contingencies—Office expenses and miscellaneous		2,125		12,780
Total .. (2) ..	47,245	7,000	14,000	37,600
TOTAL—Voted ..	47,245	7,000	14,000	37,800

DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F-Rents, Rates and Taxes.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
F-1 Rent for the Bombay-Poona Telephone line	6,518	6,500	6,500	6,500
F-2 Payment of the general taxes to the Bombay Municipality—				
General tax on account of Central and Provincial buildings		4,02,898		4,12,761
Payment of arrears of general tax due to the variations of the Award during the quinquennium 1934–39		....		44,000
Payment of moiety of the remuneration to an arbitrator to be appointed for the valuation of Government lands and buildings in Bombay City for purposes of municipal assessment and of half the cost of printing copies of the award ..		1,865		....
Deduct—				
Amount transferred to Central Government on account of their buildings		—2,42,203		—2,42,263
Amount transferred to "50-Civil Works—Repairs" on account of the tax payable on Provincial buildings which are partly residential and partly non-residential.		—38,160		—39,498
Total ..	1,65,690	1,24,400	—72,500	1,75,000
TOTAL .. Voted ..	1,72,208	1,30,900	—66,000	1,81,500

DETAILED ACCOUNT No. 57-G. MISCELLANEOUS. G-Contributions.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Political and Services Department.				
Grant-in-aid to Port Haj Committee		300		300
Guarantee to the Telegraph Office for taluka head-quarters telegraph lines, trunk telephone lines, etc.		27,000		27,500
Reimbursement to Post and Telegraph Department for concessional rates on foreign State telegrams		2,000		2,000
Grant-in-aid to the Salvation Army and the All-India Village Industries Association (for purchase of waste paper)		....		3,000
Revenue Department.				
Grant-in-aid to the Northern and Southern Group Port Funds and the Landing and Wharfage Fees Fund Committee		750		....
Grant to the District Local Board, Kanara, in lieu of (Ghur Tergi) house rent ..		1,250		1,200
Grant-in-aid to municipalities in the Kanara district in lieu of (Ghur Tergi) house rent		1,250		1,250
Home Department.				
Charges on account of Working Men's Hostel		9,100		9,800
Grant to the Bombay Municipality towards the cost of its lethal chambers ..		5,700		5,700
Grant to the Bombay Municipality towards the cost of feeding and watering stray dogs.		....		240
Grant to the Bombay Municipality towards the Music License Fees		....		3,500
Grants to local bodies on account of the Bombay Public Conveyance Act ..		28,000		28,000
General Department.				
Grants for the abolition of tolls		37,904		37,900
Grants to local bodies with non-official presidents—				
Towards salaries of chief officers, etc.—				
Northern division (including Bombay suburban district)		16,970		16,590
Central division		21,350		21,710
Southern division		15,770		15,790
Other miscellaneous grants to local bodies and private institutions		8,756		6,720
Public Works Department.				
Grants on account of water supplied at concessional rates from the Poona Cantonment Water Works and Salsette Water Supply Scheme		8,600		8,500
Grant-in-aid for the maintenance of the University Garden and the Rajabai Clock Tower, Bombay		2,600		2,600
Grant-in-aid to District Local Boards in lieu of fees from public ferries ..		....		32,000
TOTAL .. Voted ..	1,90,310	1,87,300	2,26,000	2,24,300

DETAILED ACCOUNT No. 57-H. MISCELLANEOUS. H-Miscellaneous compensations.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Grant-in-aid to local bodies on account of compensation for quarry fees credited to Government		....	1,10,000	1,10,000
Grant-in-aid to local bodies on account of compensation for the revenues from fines credited to Government		3,40,000	3,40,000	2,69,000
Other compensations		900	1,000	1,000
TOTAL .. Voted ..	971	3,40,900	4,51,000	3,80,000

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DETAILED ACCOUNT No. 57-I.
MISCELLANEOUS.
I-Miscellaneous Durbar Charges.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
I-1 CHARGES ON ACCOUNT OF ESTABLISHMENT OF THE AGENT FOR THE SARDARS IN DECCAN.				
I-1 (1) Pay of Establishment—				
Servants—3 (17-22)		684		684
Leave salary		16		16
Total ..	690	700	700	700
I-1 (2) Contingencies—				
Contract contingencies—				
Flowers, poshaks, etc.		50		40
Purchase of flags		40		40
Other items		85		60
Non-contract contingencies—				
Service postage and telegrams		25		25
Miscellaneous darbar charges		1,000		1,000
Total ..	88	1,200	1,100	1,165
TOTAL ..	778	1,900	1,800	1,865
I-2 DURBAR PRESENTS.				
Grants at the disposal of commissioners	247	200	200	235
TOTAL .. Voted ..	1,025	2,100	2,000	2,100

DETAILED ACCOUNT No. 57-J.
MISCELLANEOUS.
J-Charges in connection with the Village Panchayats Act, Bombay.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
J-1 CHARGES FOR FOSTERING THE GROWTH OF VILLAGE PANCHAYATS.				
J-1 (1) Pay of Establishment—Temporary establishment	1,917	....		....
J-1 (2) Allowances, Honoraria, etc.—Travelling allowance	....	....		....
J-1 (3) Grants-in-aid, Contributions, etc.—				
Grant-in-aid on account of Village Panchayats Secretaries		2,40,000		80,000
Grants to village panchayats		1,10,000		30,000
Total ..	18,005	3,50,000		1,10,000
Total—J-1 ..	19,922	3,50,000		1,10,000
J-2 CHARGES IN CONNECTION WITH THE VILLAGE PANCHAYAT ELECTIONS.				
J-2 (1) Allowances, Honoraria, etc.	240	20,000		....
J-2 (2) Contingencies	....	30,000		....
Total—J-2 ..	240	50,000		....
TOTAL .. Voted ..	20,162	4,00,000	50,000	1,10,000

DETAILED ACCOUNT No. 57-K.
MISCELLANEOUS.
K-Miscellaneous and Unforeseen Charges.

	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
Transfer to the Special Development Fund	50,00,000	....	25,00,000	....
Unforeseen charges	7,357	6,000	32,300	8,000
Petty freight on Government stores	112	100	100	100
Rewards for destruction of wild animals	1,241	1,100	1,200	1,100
Miscellaneous charges for the treatment of patients at the Pasteur Institute ..	125	400	400	400
TOTAL .. Voted ..	50,08,835	7,600	25,34,000	9,600

63-EXTRAORDINARY CHARGES.		Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
Charges in India—						
(1) Expenditure on retrenched personnel ..	Voted ..	63-A	3,360	800	1,200	900
(2) Other items	Charged ..		....	....	*1,24,000*	....
	Voted ..		32,754	70,000	29,800	....
Rounding	.. ..			+200		+100
(3) Charges incurred as a direct result of the war	*Charged* ..	63-B	....	....	*22,200*	*46,800*
	Voted ..		....	....	1,73,700	2,98,700
Deduct—Recoveries of war charges ..	.. ..		....	....	—1,95,900	—3,45,500
Total ..	*Charged* ..		....	....	*1,24,000*	....
	Voted ..		36,114	71,000	31,000	1,000

DETAILED ACCOUNT No. 63A.

Extraordinary charges.—Charges in India.

(1) Expenditure on retrenched personnel—						
(A) Civil (Non-commercial)—						
(*a*) Leave salary	.. ..		2,039	800	900	....
(*b*) Travelling allowance	.. ..			....		
(B) Joint Establishment—Public Works—						
(*a*) Leave salary	.. Voted ..		1,717	....	300	900
(*b*) Travelling allowance	.. ..			....		
Deduct—Expenditure transferred to XVII-Irrigation, etc.—Works for which capital accounts are kept—Working expenses (page 32) ..	.. Voted ..		—396	....		
Deduct—English cost of establishment ..	.. ..			....		
Total—Expenditure on retrenched personnel	.. Voted ..		3,360	800	1,200	900
(2) Other items—						
Repurchase of lands forfeited during the civil disobedience movement	.. Voted ..		32,754	70,000	1,53,800	....
Total ..	*Charged* ..		....	....	*1,24,000*	....
	Voted ..		36,114	70,800	31,000	....

DETAILED ACCOUNT No. 63-B. 63—EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF THE WAR—contd.					
(i) PRESS CENSOR—contd.					
(A) Special Press Adviser—contd.					
Brought forward ..		....	....	12,487	26,629
Contingencies—					
Purchase of Newspapers		....	....	369	1,864 (for this and next item)
Rent of office furniture		....	....	270	
Stationery, Typewriters and Books, etc.		....	....	1,426	150
Service Postage Stamps		....	....	191	300
Sundry expenses		....	....	71	....
Electricity charges		....	....	75	570 (for this and next item)
Rental for telephones		....	....	195	
Total ..				2,597	2,884
Total, Special Press Adviser ..				15,084	29,513
(B) Provincial Press Adviser—					
Clerks and typists (50—150)	2	....	....	794	1,840
Servants (23)	2	....	....	271	552
Total, Provincial Press Adviser ..	....	....	....	1,065	2,392

DETAILED ACCOUNT No. 63-B. **EXTRAORDINARY CHARGES—** **Charges in India—contd.**	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
PRESS CENSOR—contd.					
(C) MOFUSSIL ESTABLISHMENT.					
Pay of Establishment—					
Clerks (40—100)	4	....	....	875	2,820
Contingencies—					
Purchase of newspapers, stationery, etc.		....	....	610	1,732
Total—Mofussil Establishment ..		....	....	1,485	4,552

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES—Charges in India—contd.		Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iii) AIR RAID PRECAUTIONS.						
(A) Presidency Police	*Charged*	....	....	....	7,647	14,700
	Voted	....	....	....	7,803	12,804
(B) Bombay City Police	Voted	....	....	....	45,681	15,940
Total	*Charged*	....	....	....	7,647	14,700
	Voted	....	....	....	53,484	28,744
(A) PRESIDENCY POLICE.						
Pay of Officers—						
Net cost of the Deputy Commissioner of Police on Special duty for A. R. P., Bombay, at Rs. 1,075		....	....	....	*6,693*	*12,900*
1st Assistant, pay Rs. 350		1	....	....	1,342	4,200*
Total	*Charged*		....	....	*6,693*	*12,900*
	Voted		....	....	1,342	4,200
Pay of Establishment—						
Clerks (50—90) *plus* Shorthand allowance		3	....	....	986	2,400
Allowances, Honoraria, etc.—						
Travelling allowance, fixed	*Charged*		....	....	*934*	*1,800*
	Voted		....	....	575	1,800
House-rent and other allowances	*Charged*		....	....	*20*	....
Total	*Charged*		....	....	*954*	*1,800*
	Voted		....	....	575	1,800
Contingencies—						
Contract contingencies		....	....	....	4,000	2,904
Non-contract contingencies (Service Postage Stamps)		....	....	....	900	1,500
Total		....	....	....	4,900	4,404
Total—Presidency Police	*Charged*		....	....	*7,647*	*14,700*
	Voted		....	....	7,803	12,804

* In addition to pension of Rs. 350 debitable to Provincial Government.

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES—Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iii) AIR RAID PRECAUTIONS—contd.					
(B) BOMBAY CITY POLICE.					
Pay of Establishment—					
Constables (Orderlies) (30)	2	....	....	360	720
Allowances, Honoraria, etc.—					
House-rent and other allowances	....	....	....	84	168
Contingencies—					
Supplies and Services—					
Clothing charges	....	....	....	37	37
Unforeseen expenditure	....	....	....	....	10,000
Cost of installation of 11 syrens in Bombay City and suburbs ..	....	....	....	13,200	....
Rent payable to the Bombay Telephone Co.	....	....	....	....	5,015
Cost of one convoy of 6 vehicles and equipment	....	....	....	10,000	....
Cost of 1,000 respirators (500 at Rs. 5 each and 500 at Rs. 15 each)	....	....	....	10,000	....
Shading of street lamps	....	....	....	10,000	....
Contingencies	....	....	....	2,000	....
Total ..	....	....	....	45,237	15,052
Total—Bombay City Police ..	....	....	....	45,681	15,940

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DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES—Charges in India—contd.		Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
			Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.						
(iv) Other charges incurred as a direct result of the war.						
A.—Secretariat Establishment	*Charged* ..	....	....	....	*14,595*	*32,133*
	Voted ..	....	....	....	13,342	26,090
B.—Establishment in connection with registration of Foreigners Act, 1939	Voted ..	....	....	....	25,382	33,223
C.—Establishment in connection with examination of activities of Foreigners	Voted ..	....	....	....	9,169	16,952
D.—District Executive Force	Voted ..	....	....	....	46,707	1,48,219
E.—Maintenance charges of detention in H. M. House of Correction	Voted ..	....	....	....	105	217
Total ..	*Charged* ..	....	....	....	*14,595*	*32,133*
	Voted ..	....	....	....	94,705	2,24,701
Details.						
A.—Secretariat Establishment—						
(*a*) Political and Services Department ..	....	....	....	....	3,122	6,549
(*b*) War Establishment in the Home Department..	*Charged* ..	....	....	....	*14,595*	*32,133*
	Voted ..	....	....	....	10,220	19,541
Total ..	*Charged* ..	....	....	....	*14,595*	*32,133*
	Voted ..	....	....	....	13,342	26,090
(a) *Political and Services Department.*						
Pay of Establishment—						
Superintendents and Assistants (180—375)	..	3	....	....	3,122	6,549
Total—P. and S. Department	..	....	....	....	3,122	6,549

DETAILED ACCOUNT No. 63-B. **EXTRAORDINARY CHARGES.** **Charges in India**—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of War—contd.					
(b) War establishment in the Home Department.					
Pay of Officers—					
Joint Secretary (pay at Rs. 2,500 *plus* Rs. 177-12-0 O. S. P.) ..	*1*	....	....	*13,389*	*32,133*
Deputy Secretary	*1*	....	....	*1,206*	....
Total—*Charged* ..		....	....	*14,595*	*32,133*
Pay of Establishment—					
Superintendents and Assistants (100 to 600)+Special pay (33—50).	4	....	....	7,048	14,012
Clerks and typists (50—190)+Special pay (15)	2	....	....	1,464	2,493
Servants (23—27)	2	....	....	250	600
		....	....	8,762	17,105
Contingencies—					
Contract contingencies		....	....	428	636
Non-contract contingencies (service postage stamps)		....	....	1,030	1,800
Total ..		....	....	1,458	2,436
Total, War Establishment in the Home Department .. *Charged* ..		....	....	*14,595*	*32,133*
Total, War Establishment in the Home Department .. Voted ..		....	....	10,220	19,541

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised, Estimate, 1939–40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of War—contd.					
(B) Establishment in connection with Registration of Foreigners Act, 1939.					
Pay of Officers—					
Inspector (300—10—400)	1	....	....	3,450	5,290
Total ..				3,450	5,290
Pay of Establishment—					
Deputy and Sub-Inspectors (125—275)	3	....	....	....	8,874
Head Constables (30—38) + writers allowance 3 (10) ..	13	....	....	10,412	6,268
Total ..		....	....	10,412	15,142
Allowances, Honoraria, etc.—					
Travelling allowance—fixed		....	....	880	1,320
Travelling allowance—ordinary		....	....	450	....
House rent and other allowances		....	....	449	1,752
Total ..		....	....	1,779	3,072
Contingencies—					
Contract contingencies		....	....	4,300	1,618
Non-contract contingencies		....	....	4,200	7,860
Supplies and services		....	....	1,241	241
Total ..		....	....	9,741	9,719
Total, Establishment in connection with Registration of Foreigners Act, 1939		....	....	25,382	33,223

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised, Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.					
(iv) Other charges incurred as a direct result of the War—contd.					
(C) Establishment in connection with Examination of Activities of Foreigners.					
Pay of Establishment—					
Sub-Inspectors (125—250)	3	....	....	6,031 (Sub-Inspectors, Head Constables and Constables together)	8,584
Head Constables (39—42)	2	....	....		1,140
Constables (31—33)	6	....	....		2,496
Total ..		....	....	6,031	12,220
Allowances, Honoraria, etc.—					
Travelling allowance—fixed		....	....	360	720
Travelling allowance—ordinary		....	....	100	300
House rent and other allowances		....	....	428	1,104
Total ..		....	....	888	2,124
Contingencies		....	....	2,250	2,608
Total, Establishment in connection with examination of activities of Foreigners		....	....	9,169	16,952

DETAILED ACCOUNT No. 63-B. EXTRAORDINARY CHARGES. Charges in India—contd.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
(3) CHARGES INCURRED AS A DIRECT RESULT OF WAR—contd.				
(iv) Other charges incurred as a direct result of War—contd.				
(D) District Executive Force.				
Pay of Establishment—				
Entertainment of 400 ex-Military men for war duties	....	....	33,031	1,13,249
Allowances, Honoraria, etc.—				
Travelling allowance—ordinary and fixed	....	....	11,880	20,375
Cost of railway warrants	....	....	....	8,460
Contingencies	....	....	1,796	6,135
Total ..	....	....	13,676	34,970
Total, District Executive Force—Voted ..	....	....	46,707	1,48,219
(E) Maintenance charges of detention in H. M.'s House of Correction—Voted ..	....	....	105	217

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNTS. 68—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
A. IRRIGATION WORKS.			Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
I—Works		68-I	1,21,374	2,22,000	2,71,600	3,02,000
II.—Establishment—						
A.—Ordinary	*Charged* ..	....	*8,848*	*9,000*	*9,000*	*13,300**
	Voted ..	....	45,074	39,000	39,000	55,000
B.—Special...	...Voted ..	....	....	....	....	....
C.—Pensionary charges	*Charged* ..	......	*761*	*800*	*800*	*1,000*
	Voted ..	......	3,876	3,400	3,400	5,000
III.—Tools and Plan t		......	1,693	3,000	3,000	5,000
IV.—Suspense		......	....	....	....	....
V.—*Deduct*—Receipts and Recoveries on Capital Account ...		......	—90,629	—1,58,000	—20,000	—1,000
VI.—*Deduct*—English cost of Stores		......	....	....	....	....
VII.—Loss or gain by exchange...		......	....	....	....	....
VIII.—Charges in England—						
Establishment		......	....	....	....	....
Stores for India		......	....	....	....	....
Deduct—Amount financed from ordinary revenues	*Charged* ..	....	*—1*	....	....	....
	Voted ..	....	—11	—1,000	—1,000	—1,000†
Rounding	*Charged* ..	....	....	*+200*	*+200*	*—300*
	Voted ..	....	....	—400	....	....
Total ..		....	90,985	1,18,000	3,06,000	3,79,000
	Charged ...	....	*9,608*	*10,000*	*10,000*	*14,000*
	Voted ...	....	81,377	1,08,000	2,96,000	3,65,000

*For the purposes of Appropriation Accounts, these charges will be watched under the head "50-Civil Works", *vide* footnote on page 391.

† Represents maintenance charges for the "Victoria Tank" in the Poona Division.

DETAILED ACCOUNT No. 68-I. Works.	Estimated cost.	Expenditure to end of 1939-40.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) Unproductive.						
Works in Progress.						
Remodelling the Nira Left Bank Canal—Nira Canals Division, Deccan Irrigation Circle.	28,84,316	25,83,922				50,000
Budhial Tank—Maintenance charges—Sholapur Division, Central Circle.	....	....				1,000
Victoria Tank—Maintenance charges, Poona Division, Central Circle.	....	....				1,000
Installation of measuring devices in the Sugar factory areas—Chankapur Tank and Girna Canal—Nasik Irrigation Division—Deccan Irrigation Circle	36,500	6,000				30,500
Do.—Godavari Canals—Nasik Irrigation Division—Deccan Irrigation Circle.. ..	97,800	16,800				81,000
Do.—Pravara Left Bank Canal—Pravara River Works Project—Ahmednagar Division—Deccan Irrigation Circle	75,800	32,800				43,000
Do.—Nira Right Bank Canal—Nira Canals Division—Deccan Irrigation Circle ..	1,12,900	32,400				80,500
Do.—Nira Left Bank Canal—Nira Canals Division—Deccan Irrigation Circle ..	27,000	12,000				15,000
TOTAL ...	....	....	1,21,374	2,22,000	2,71,800	3,02,000

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Annual instalment for purchase of Kirkee Water Works from military authorities	Voted ..	25,000	25,000	25,000	25,000
B-Sholapur Development Scheme—					
(1) Diversion of Sadar Bazar Nala—					
(a) Works Outlay	Voted ..		12,800		26,700
(b) Establishment	*Charged* ..		*1,000*		*1,000*
	Voted ..		2,000		4,000
(c) Other charges—Tools and Plant	Voted ..		200		600
TOTAL ..	*Charged* ..	....	*1,000*	....	*1,000*
	Voted ..	....	15,000	....	31,300
(2) Sadar Bazar Nala Sewer	*Charged* ..	*171*	....	....	....
	Voted ..	3,404	9,200	—4,000	....
Cost of Consulting Public Health Engineer and his Establishment.	*Charged* ..	....	....	....	*200*
	Voted ..	....	....	....	1,000
Total—B-Sholapur Development Scheme.	*Charged* ..	*171*	*1,000*	....	*1,200*
	Voted ..	3,404	24,200	—4,000	32,300
C-Providing Worthington Steam Engine and Pump No. 7 for the Poona Water Works—					
(a) Works outlay	Voted ..		....		....
(b) Establishment	*Charged* ..		....		....
	Voted ..		....		....
(c) Other charges—Tools and Plant	Voted ..		....		....
TOTAL	*Charged* ..	*4,551*	....	....	....
	Voted ..	77,583	....	....	....
Carried over ..	*Charged* ..	*4,722*	*1,000*	....	*1,200*
	Voted ..	1,05,987	49,200	21,000	57,300

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health—*contd.*		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought over	*Charged*	*4,722*	*1,000*	....	*1,200*
	Voted	1,05,987	49,200	21,000	57,300
D-Poona Cantonment Water Works—					
(1) Laying 3″ diameter C. I. pipe for supplying water to bungalows on the Boat Club and Sir Bhandarkar Roads in the Poona Cantonment Water Supply.	*Charged*	*47*	....	....	....
	Voted	816	....	....	....
(2) Laying 3″ C. I. pipe main for supplying water to bungalows in the Bhamburda Town Planning area and Wakdewadi.	*Charged*	*34*	....	....	....
	Voted	576	....	....	....
(3) Providing and laying 3″ diameter C. I. pipes for the Wilson Garden Development Area at Poona.	*Charged*	*18*	....	....	....
	Voted	311	....	....	....
(4) Providing reinforced cement concrete dust proof roof over the Middle Service Reservoir—					
(*a*) Works Outlay	Voted		17,300		....
(*b*) Establishment Charges	*Charged*		*1,000*		....
	Voted		3,100		....
(*c*) Other charges—Tools and Plant	Voted		500		....
Total	*Charged*	....	*1,000*	*1,000*	....
	Voted	....	20,900	20,900	....
(5) Providing Water Supply to Ganeshkhind Road—					
(*a*) Works Outlay	Voted		21,800		....
(*b*) Establishment Charges	*Charged*		*1,300*		....
	Voted		3,900		....
(*c*) Other charges—Tools and Plant	Voted		700		....
Total	*Charged*	....	*1,300*	*1,300*	....
	Voted	....	26,400	26,400	....
Carried over	*Charged*	*99*	*2,300*	*2,300*	....
	Voted	1,703	47,300	47,300	....
	Charged	*4,722*	*1,000*	....	*1,200*
	Voted	1,05,987	49,200	21,000	57,300

CIVIL ADMINISTRATION—CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 70—Capital Outlay on Improvement of Public Health—concld.		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
Brought over ..	*Charged* ..	*4,722*	*1,000*	....	*1,200*
	Voted ..	1,05,987	49,200	21,000	57,300
	Charged ..	*99*	*2,300*	*2,300*	....
	Voted ..	1,703	47,300	47,300	....
D—Poona Cantonment Water Works—concld.					
(6) Providing and Fixing meters to the existing connections in the Bazar area—					
(a) Works Outlay	Voted ..		6,800		6,800
(b) Establishment charges	*Charged* ..		*400*		....
	Voted ..		1,200		1,600
(c) Other charges—Tools and Plant	Voted ..		200		200
Cost of consulting Public Health Engineer and his Establishment. ..	*Charged* ..	....	....	....	*100*
	Voted ..	....	....	....	200
Total ..	*Charged* ..	....	*400*	*400*	100
	Voted ..	....	8,200	8,200	8,800
Total D—POONA CANTONMENT WATER WORKS ..	*Charged* ..	*99*	*2,700*	*2,700*	100
	Voted ..	1,703	55,500	55,500	8,800
For rounding ..	*Charged* ..		*+300*	*+300*	*+700*
	Voted ..		+300	+500	—100
	TOTAL ..	1,12,511	1,09,000	80,000	68,000
	Charged ..	*4,821*	*4,000*	*3,000*	*2,000*
	Voted ..	1,07,690	1,05,000	77,000	66,000

CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS OUTSIDE THE REVENUE ACCOUNT. 80-Bombay Development Scheme.	Detailed Account No.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
A-Works and Acquisitions—Back Bay Reclamation Scheme—					
(1) Works .. .. *Charged* ..	80-A	*91,275*	....	....	....
Voted ..		2,98,224	1,75,000	4,48,000	7,000
(2) Acquisition			....	....	....
(3) Repairs and Maintenance			....	....	....
B-Establishments .. .. *Charged* ..	80-B	*4,405*	*3,300*	*3,300*	*3,200*
Voted ..		18,133	18,700	18,600	11,800
C-Tools and Plant		17	....	....	....
D-Suspense—Other Suspense Accounts		—20,584	....	—1,73,000	....
Deduct—Anticipated receipts from sales of surplus plant		....	—3,000	—4,000	—3,000
Probable savings and rounding .. .. .. *Charged* ..		....	*—300*	*—300*	*—200*
Voted ..		....	+300	+400	—300
TOTAL ..		3,91,470	1,94,000	2,93,000	18,500
Charged ..		*95,680*	*3,000*	*3,000*	*3,000*
Voted ..		2,95,790	1,91,000	2,90,000	15,500
Deduct—Receipts of a capital nature—					
(*i*) Revenue Department		—2,69,396	—98,000	—3,49,000	—71,000
(*ii*) Public Works Department			—1,000	—1,000	....
Less—Brokerage charges		66,336	1,000	1,000	500
Less—Refunds		....	....	....	....
Total ..		—2,03,060	—98,000	—3,49,000	—70,500
TOTAL ..		1,88,410	96,000	—56,000	—52,000

Item No.	DETAILED ACCOUNT No. 80-A. **BOMBAY DEVELOPMENT SCHEME.** **Works and acquisitions—Back Bay Reclamation Scheme.**	Estimated cost.	Expenditure to end of 1938-39.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Works in Progress.						
1	Occasional dry filling in Block No. VII with dry filling materials offered at certain accessible points outside that Block	..	..				5,000
2	Planting of Royal palms along the Marine Drive ..	9,800	7,800				2,000
	Total .. Charged ..			91,275	....	..	....
	Total .. Voted ..			2,98,224	1,75,000	4,48,000	7,000

DETAILED ACCOUNT No. 80-B. **BOMBAY DEVELOPMENT SCHEME.** **ESTABLISHMENT.**	Strength.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
NORTHERN CIRCLE.					
III-Superintending Engineer.					
(b) Pay of Establishment— Temporary establishment			2,000		2,000
Total .. Voted ..			2,000	2,000	2,000
TOTAL, III-Superintending Engineer .. Voted ..			2,000	2,000	2,000
IV-Executive.					
Presidency Division.					
(b) Pay of Establishment— Temporary establishment			4,100		2,600
Total .. Voted ..			4,100	4,200	2,600

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DETAILED ACCOUNT No. 80-B—*contd.* **ESTABLISHMENT.**		Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
		Rs.	Rs.	Rs.	Rs.
(c) Allowances—					
Travelling allowances, etc.	.. Voted ..				100
Total	.. Voted ..			200	100
(d) Contingencies—					
Contingencies	.. ..		100	100	50
Total	.. Voted ..		100	100	50
TOTAL IV-Executive—Presidency Division	.. Voted ..		4,200	4,500	2,750
Advertisement and demarkation survey charges ..	.. Voted ..		3,200	....	....
Fees to members of the Advisory Committee	.. Voted ..		1,000	1,000	750
Secretariat charges	.. Voted ..		1,700	4,500	100
Part cost of pay and allowances of the Superintending Engineer, Northern Circle, the Executive Engineer, Presidency Division and one Assistant Engineer and full cost of pay and allowances of one permanent Overseer and one clerk	*Charged* ..		*3,300*	*3,300*	*3,200*
	Voted ..		5,200	5,200	5,900
Add—Share of the cost of establishment of the Consulting Surveyor to Government for work in connection with Back Bay Reclamation Scheme	Voted ..		1,400	1,400	300
Grand Total ..		22,538	22,000	21,900	15,000
	Charged ..	*4,405*	*3,300*	*3,300*	*3,200*
	Voted ..	18,133	18,700	18,600	11,800

CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT. 83-Payments of Commuted Value of Pensions.		Detailed Account No.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
Payments of Commuted Value of Pensions—			Rs.	Rs.	Rs.	Rs.
(a) Payments in India	*Charged*	83A.	*1,13,202*	*90,000*	*90,000*	*90,000*
	Voted		9,72,867	10,90,000	11,37,000	10,90,000
(b) Payments in England—						
Par value	*Charged*	83B.	*7,230*	*40,000*	*40,000*	*40,000*
	Voted		17,845	10,000	10,000	16,000
Loss or Gain by exchange	*Charged*		*44*	....	....	....
	Voted		93	....	....	....
Rounding	*Charged*			....	....	....
	Voted			....	....	....
Total	*Charged*		*1,20,476*	*1,30,000*	*1,30,000*	*1,30,000*
	Voted		9,90,805	11,00,000	11,47,000	11,06,000
Deduct—						
Amount financed from ordinary revenues (*vide* page 437).	*Charged*		*—761*	*—1,000*	*—1,000*	....
	Voted		—3,876	—3,000	—3,000	....
Capital portion of equated payments out of revenue	*Charged*		*—56,508*	*—64,000*	*—65,000*	*—75,000*
	Voted		—6,74,625	—7,61,000	—7,56,000	—8,45,000
Total, Deductions	*Charged*		*—57,269*	*—65,000*	*—66,000*	*—75,000*
	Voted		—6,78,501	—7,64,000	—7,59,000	—8,45,000
Total			3,75,511	4,01,000	4,52,000	3,16,000
	Charged		*63,207*	*65,000*	*64,000*	*55,000*
	Voted		3,12,304	3,36,000	3,88,000	2,61,000

DETAILED ACCOUNT No. 83-A.

Payments of Commuted Value of Pensions—Payments in India.

		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
A-(i) Payments of commuted value of pensions to officers and servants of the High Court	*Charged*	*28,175*	....		*27,000*
A-(ii) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged*	*85,027*	*90,000*		*63,000*
A-(iii) Other payments	Voted	9,72,867	10,90,000		10,90,000
Total	*Charged*	*1,13,202*	*90,000*	*90,000*	*90,000*
	Voted	9,72,867	10,90,000	11,37,000	10,90,000

DETAILED ACCOUNT No. 83-B.

Payments of Commuted Value of Pensions—Payments in England.

		Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
High Commissioner for India—					
B-(i) Contribution payable to the Central Government in respect of commutations of pensions of officers appointed by the Secretary of State etc.	*Charged*	*7,230*	*40,000*	*40,000*	*40,000*
B-(ii) Other payments	Voted	17,845	10,000	10,000	16,000

CAPITAL ACCOUNT OUTSIDE THE REVENUE ACCOUNT. 85-Payments to Retrenched Personnel.	Accounts, 1938–39.	Budget Estimate, 1939–40.	Revised Estimate, 1939–40.	Budget Estimate, 1940–41.
	Rs.	Rs.	Rs.	Rs.
(1) Civil (Non-Commercial)—				
Gratuity				
(2) Irrigation—				
Gratuity				
Deduct—Repayments out of revenue—				
(a) Expenditure transferred to "XVII—Irrigation, etc., works for which capital accounts are kept"—Working expenses				
(b) Amount written back to "55, Superannuation allowances and pensions" (*vide* page 435)	—29,671	....	....	....
TOTAL .. Voted ..	—29,671	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
N-PUBLIC DEBT—DEBT RAISED IN INDIA.	Rs.	Rs.	Rs.	Rs.
I-Permanent Debt—				
(i) Loans bearing interest	....	....	....	....
(ii) Loans not bearing interest—				
Expired loans	*26,500*	....	*10,000*	....
Total .. *Charged* ..	*26,500*	....	*10,000*	....
II-Floating Debt—				
Treasury Bills	....	50,00,000	....	....
Other Floating Loans	15,00,000	40,00,000	45,00,000	40,00,000
Total ..	15,00,000	90,00,000	45,00,000	40,00,000
III-Loans from the Central Government—				
Repayment of consolidated debt	*16,61,012*	*17,37,000*	*17,37,000*	*18,16,000*
Repayment by Bombay Municipality	*43,52,098*	*44,95,000*	*44,95,000*	*47,46,000*
Total .. *Charged* ..	*60,13,110*	*62,32,000*	*62,32,000*	*65,62,000*
O-UNFUNDED DEBT.				
Special loans	....	....	11,93,000	....
State Provident Funds—				
General Provident Fund	39,92,223	33,65,000	38,85,000	38,70,000
Indian Civil Service Provident Fund	1,64,366	2,20,000	1,60,000	1,65,000
Indian Civil Service (Non-European Members) Provident Fund	4,879	5,000	5,000	5,000
Contributory Provident Fund	63,951	1,20,000	60,000	65,000
Other miscellaneous Provident Funds	94,114	90,000	90,000	95,000
Total ..	43,19,533	38,00,000	42,00,000	42,00,000
P-DEPOSITS AND ADVANCES.				
Famine Relief Fund—				
A-Famine Relief Fund—				
Transfers to the Revenue Account	2,22,036	2,16,000	....	2,40,000
B-Investment Account—				
Purchase of securities	2,67,888	1,00,000	1,70,000	3,36,000
Total ..	4,89,924	3,16,000	1,70,000	5,76,000
Appropriation for Reduction or Avoidance of Debt	....	....	....	....

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
P-DEPOSITS AND ADVANCES—*contd.*				
Provincial Road Fund—				
(1) Investment Account	14,91,894	11,04,000	....	....
(2) Other Account—				
(i) (a) Modernising the Bombay-Poona Road	2,06,520	*4,00,000*	*4,00,000*	*4,91,000*
(b) Modernising Bombay-Nasik Road		*1,61,000*	*1,61,000*	*4,08,000*
(c) Construction of the Godhra-Timba Road		*12,000*	*12,000*	....
Establishment charges		*1,38,000*	*1,38,000*	*2,16,000*
Tools and plant charges		*17,000*	*17,000*	*27,000*
(ii) Grants-in-aid to District Local Boards for improvement of roads ..	....	....	....	*1,70,000*
(iii) Approach roads to villages	3,52,840	*5,20,000*	*4,79,000*	*3,50,000*
Total ..	20,51,254	11,04,000	....	....
Total .. *Charged* ..	....	*12,48,000*	*12,07,000*	*16,62,000*
Special Development Fund	....	21,05,000*	19,03,000*	27,48,000*
Depreciation Reserve Fund—Government Presses—				
Deposits of Depreciation Fund of Government Presses	37,384	17,000	19,000	32,000
Deposits of Depreciation Reserve of Commercial Concerns (Nasik Distillery)—				
A-Reserves—				
(i) Depreciation reserve of Nasik Distillery	4,458	6,000	6,000	5,000
B-Investment Account—				
(a) (i) Depreciation reserve of Nasik Distillery	4,83,967	....	7,69,000	....
(ii) Mahura flowers fire insurance reserve	34,799	....	....	....
Total ..	5,23,224	6,000	7,75,000	5,000
Deposits of Local Funds				
District Funds	1,68,90,452	1,65,00,000	1,67,00,000	1,67,00,000
Other Funds—				
Municipal Fund	31,94,362	31,50,000	32,00,000	32,00,000
Port and Marine Fund	2,57,085	2,50,000	2,60,000	2,60,000
Education Fund	1,22,29,258	1,19,61,000	1,24,88,000	1,23,88,000
Medical and charitable Fund	1,521	2,000	2,000	2,000
Village Panchayat Fund	1,15,210	1,10,000	1,20,000	1,20,000
Other Miscellaneous Funds	32,282	27,000	30,000	30,000
Total ..	3,27,20,170	3,20,00,000	3,28,00,000	3,27,00,000

*For expenditure under the following major heads :—	1939-40 Budget.	1939-40 Revised.	1940-41 Budget.
	Rs.	Rs.	Rs.
18-Other Revenue Expenditure financed from ordinary revenues (Minor Irrigation Works)..	7,50,000	5,81,000	7,50,000
37-Education (School Buildings and Adult Education)	5,00,000	5,00,000	5,00,000
38-Medical	....	....	15,000
39-Public Health (Village Water Supply and Anti-malarial measures) ..	8,55,000	8,00,000	8,53,500
40-Agriculture	....	....	1,34,400
42-Co-operation	....	22,000	4,84,000
50-Civil Works	....	....	10,800
Rounding	....	....	+300
Total ..	21,05,000	19,03,000	27,48,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
DEPARTMENTAL AND JUDICIAL DEPOSITS.				
Civil Deposits—				
Revenue Deposits	33,33,033	30,00,000	33,40,000	33,00,000
Civil Courts' Deposits	88,94,246	80,00,000	95,60,000	89,00,000
Criminal Courts' Deposits	7,34,562	6,80,000	7,30,000	7,00,000
Personal Deposits	3,64,90,528	3,09,70,000	3,58,00,000	3,25,00,000
Forest Deposits	3,23,242	3,50,000	3,20,000	3,00,000
Public Works Deposits	12,01,436	10,50,000	13,00,000	13,00,000
Trust interest Funds	20,31,062	8,50,000	20,30,000	20,00,000
Deposit Account of receipts under the Bombay Public Conveyance Act	56,099	....	....	....
Deposits for work done Indian States, public bodies or private individuals	8,56,884	5,50,000	8,50,000	9,50,000
Unclaimed deposits in the General Provident Fund	10,904	5,000	15,000	10,000
Deposits of fees received by Government servants for work done for private bodies.	45,763	40,000	50,000	40,000
Deposits for Weights and Measures under the Bombay Weights and Measures Act, 1932	2,715	5,000	5,000	....
Total, Civil Deposits	5,39,80,474	4,55,00,000	5,40,00,000	5,00,00,000
Other Accounts—				
Subventions from Central Road Fund	28,66,380	36,00,000	31,50,000	29,64,000
Deposit account of grants from the Central Government for economic development and improvement of rural areas—				
I-Grants to Registrar of Co-operative Societies	1,23,020	1,60,000	1,53,000	1,60,000
II-Grants to Director of Agriculture	2,977	3,000	3,000	7,000
III-Grants to Director of Industries	....	....	....	....
(a) Scheme for flaying and preserving of hides Tanning and leather work	....	....	....	....
(b) Inland fisheries	....	....	....	....
(c) Scheme for the cottage and small scale woollen industries	12,347	18,000	25,000	21,000
Grants for the Scheme of Co-operative Training and Education	16,018	49,000	18,000	20,000
Total	1,54,362	2,30,000	1,99,000	2,08,000
Deposit account of the grant made by the Indian Central Cotton Committee	1,22,434	1,00,000	1,20,000	1,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
Other Accounts—*contd.*				
Deposit account of the grants made by the Imperial Council of Agricultural Research—				
Sugarcane Research Scheme in the Bombay Deccan	37,346	39,000		42,000
Dry Farming Research Scheme for the Bombay Deccan	20,974	40,000		33,000
Appointment of Veterinary Investigation Officer and Staff	10,139	9,000		9,000
Scheme for the control of ticks	526	11,000		11,000
Cold Storage Research Scheme for fresh fruits	9,206	17,000		20,000
Scheme for improvement of marketing in India	10,436	19,000		17,000
Virus Diseases Scheme	12,598	13,000		12,000
Poultry Breeding Scheme	6,534	7,000		7,000
Sann Hemp Scheme	1,140	1,000		....
Cytology of papayya	....	....		3,000
Scheme for preparing a monograph on Dry Farming in India	....	....		6,000
Sheep breeding scheme	9,948	8,000		8,000
Scheme for investigation into striga attacks on jowar crops	27	3,000		3,000
Sugarcane Pests scheme	1,412	....		2,500
Scheme for testing the reactions of wheat to black stem rust	....	15,000		2,000
Milk recording	....	....		500
Scheme for demonstration of agricultural improvements	....	....		3,000
Total ..	1,20,286	1,82,000	1,87,000	1,79,000
Deposit account of grants from the Central Government for the development of handloom industries	31,807	63,000	54,000	41,000
Deposit account of grants from Sugar Excise Duty	9,784	17,000	38,000	33,000
Total, Other Accounts ..	33,05,053	41,92,000	37,48,000	35,25,000
ADVANCES REPAYABLE—				
Civil Advances—				
Advances for purchase of passages.. .. .. .. Voted ..	1,872	1,000	....	....
Objection book advances .. .. Voted ..	3,42,852	3,10,000	3,40,000	3,40,000
Medical supplies for Military Department	....	1,000	2,000	2,000
Forest advances	14,34,416	16,38,000	14,78,000	14,28,000
Other advances .. .. Voted ..	31,862	50,000	30,000	30,000
Total, Advances Repayable ..	18,11,002	20,00,000	18,50,000	18,00,000
Voted ..	3,76,586	3,61,000	3,70,000	3,70,000
PERMANENT ADVANCES—				
Permanent Advances—Civil	4,580	4,000	8,000	4,000
Accounts with the Government of Burma	58,427	50,000	1,25,000	1,25,000
Accounts with the Reserve Bank	2,30,226	1,40,000	2,25,000	2,00,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCES.	Accounts, 1938-39.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1940-41.
	Rs.	Rs.	Rs.	Rs.
SUSPENSE ACCOUNTS—				
Suspense Account	11,50,415	11,00,000	11,50,000	11,70,000
Local Public Works expenditure	19,754	21,000	20,000	20,000
Central Accounts Office—Reserve Bank Suspense	2,98,46,408	1,82,89,000	2,74,80,000	2,94,00,000
Cash Balance Investment Account	2,58,91,631	98,78,000	4,22,00,000	3,74,00,000
Departmental adjusting account	....	1,12,000	....	....
Recoveries of Service Payments	10,95,279	10,00,000	11,50,000	11,10,000
Total	5,80,03,487	3,04,00,000	7,20,00,000	6,91,00,000
CHEQUES AND BILLS—				
Pre-audit cheques	2,24,07,664	2,18,00,000	2,37,00,000	2,32,00,000
Departmental cheques	67,21,162	70,00,000	68,00,000	68,00,000
Total	2,91,28,826	2,88,00,000	3,05,00,000	3,00,00,000
DEPARTMENTAL AND SIMILAR ACCOUNTS—				
Civil Departmental Balances	94,225	1,50,000	75,000	1,00,000
MISCELLANEOUS—Government Account	....	....	....	....
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT—				
Loans to Municipalities, Port Funds, etc.—				
Loans to Presidency Corporations	....	....	....	....
Loans to municipalities	....	....	3,000	....
Loans to district and other local fund committees	....	....	....	....
Loans to land-holders and other notabilities	....	....	....	....
Advances to cultivators	7,54,290	6,20,000	10,32,000	6,46,000
Miscellaneous loans and advances	63,407	6,16,000	4,57,000	3,06,000
Total .. Voted	8,17,697	12,36,000	14,92,000	9,52,000
Loans to Government Servants—				
House building advances	18,185	25,000	20,000	25,000
Advances for purchase of motor cars	75,585	1,02,000	82,000	1,02,000
Advances for purchase of other conveyances	15,267	16,000	16,000	16,000
Passage advances	325	1,000	1,000	1,000
Other advances— Advances for the purchase of tents etc.	....	....	2,000	....
Total .. Voted	1,09,362	1,44,000	1,21,000	1,44,000
Total, Loans and Advances by Provincial Government .. Voted	9,27,059	13,80,000	16,13,000	10,96,000
S—REMITTANCES				
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General	13,59,34,833	12,53,00,000	13,88,50,000	13,90,00,000
Remittances by bills	3,84,33,580	3,97,00,000	4,09,50,000	4,06,50,000
Adjusting Accounts between Central and Provincial Governments	1,91,09,073	1,54,00,000	2,66,00,000	2,60,00,000
Adjusting Account with Railways	....	....	60,00,000	60,00,000
Inter-Provincial Suspense account	21,84,666	15,00,000	27,50,000	28,00,000
Total	19,56,62,152	18,19,00,000	21,51,50,000	21,44,50,000

APPENDIX I.

Expenditure in England under the control of the Secretary of State for India.

—	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	..	..	..	..	..	..						
25, *General Administration*—												
University Subventions	..	10,804	10,804	..	9,600	9,600	..	9,600	9,600	..	..	..
Deduct—1/5th portion recoverable from Sind Government.	..	−2,152	−2,152	..	−1,900	−1,900	..	−1,900	−1,900	..	..	..
Leave Salaries and Sundry items ..	*2,313*	..	2,313	*800*	..	800	*7,600*	....	7,600	*3,000*	..	3,000
Equipment allowances of Governor ..	..	..	..	..	..	..	..	....	..	..	..	..
Cost of passages ..	..	..	..	..	..	..	..	....	..	..	..	..
Other charges ..	..	..	..	..	..	..	..	2,680	2,680	..	10,680	10,680
	2,313	8,652	10,965	*800*	7,700	8,500	*7,600*	10,380	17,980	*3,000*	10,680	13,680
27, *Administration of Justice*—												
Other charges ..	..	2,679	2,679	*520*	3,200	3,720	*520*	1,600	2,120	*520*	3,200	3,720
		2,679	2,679	*520*	3,200	3,720	*520*	1,600	2,120	*520*	3,200	3,720
28, *Jails and Convict Settlements*—												
Other charges ..	..	2,283	2,283	..	2,160	2,160	..	2,280	2,280	..	2,280	2,280
		2,283	2,283	..	2,160	2,160	..	2,280	2,280	..	2,280	2,280
29, *Police*—												
Other charges ..	*1,600*	..	1,600	*1,200*	..	1,200	*1,200*	....	1,200	*800*	..	800
	1,600	..	1,600	*1,200*	..	1,200	*1,200*	....	1,200	*800*	..	800
38, *Medical*—												
Leave Salaries and Deputation Pay ..	*2,065*	..	2,065	..	..	..	*7,040*	....	7,040	..	..	..
	2,065	..	2,065	..	..	..	*7,040*	....	7,040	..	..	..
55, *Superannuation Allowances and Pensions*—												
Contributions payable to the central Government in respect of pensions paid by the India Office..	*3,03,569*	..	3,03,569	*3,12,000*	..	3,12,000	*3,12,040*	....	3,12,040	*3,04,000*	..	3,04,000
	3,03,569	..	3,03,569	*3,12,000*	..	3,12,000	*3,12,040*	....	3,12,040	*3,04,000*	..	3,04,000
Total ..	*3,09,547*	13,614	3,23,161	*3,14,520*	13,060	3,27,580	*3,28,400*	14,260	3,42,660	*3,08,320*	16,160	3,24,480

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7, Land Revenue—												
Leave Salaries, and Deputation Pay ..	*7,411*	..	7,411	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	*4,295*	..	4,295	*960*	..	960	*1,520*	..	1,520	*4,800*	..	4,800
Stores for India ..	..	21,154	21,154	..	31,280	31,280	..	21,160	21,160	..	..	..
	11,706	21,154	32,860	*960*	31,280	32,240	*1,520*	21,160	22,680	*4,800*	..	4,800
8, Provincial Excise—												
Leave Salaries, and Deputation Pay ..	..	11,803	11,803	*18,080*	..	18,080	*11,000*	..	11,000	..	..	..
Sterling Overseas Pay.	..	..	..	..	..	..	*1,320*	..	1,320	*2,160*	..	2,160
Stores for India ..	..	..	..	..	160	160	..	..	..	..	160	160
	..	11,803	11,803	*18,080*	160	18,240	*12,320*	..	12,320	*2,160*	160	2,320
10, Forest—												
Leave Salaries, and Deputation Pay ..	*68,049*	..	68,049	*71,680*	..	71,680	*74,200*	..	74,200	*10,000*	..	10,000
Sterling Overseas Pay.	*44,321*	..	44,321	*35,320*	..	35,320	*28,000*	..	28,000	*49,080*	..	49,080
	1,12,370	..	1,12,370	*1,07,000*	..	1,07,000	*1,02,200*	..	1,02,200	*59,080*	..	59,080
11, Registration—												
Stores for India ..	..	5,318	5,318	..	..	..	..	..	..	..	..	..
	..	5,318	5,318	..	..	..	..	..	..	..	..	..
Carried over ..	*1,24,076*	38,275	1,62,351	*1,26,040*	31,440	1,57,480	*1,16,040*	21,160	1,37,200	*66,040*	160	66,200

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*1,24,076*	38,275	1,62,351	*1,26,040*	31,440	1,57,480	*1,16,040*	21,160	1,37,200	*66,040*	160	66,200
12, Charges on account of Motor Vehicles Acts—												
Leave Salaries and Deputation Pay ..	*15,554*	7,340	22,894	..	3,080	3,080	..	..	..	..	..	..
Sterling Overseas Pay.	*2,341*	..	2,341	*4,320*	..	4,320	..	..	..	..	..	..
Other charges ..	..	..	..	..	..	..	..	..	..	..	..	..
	17,895	7,340	25,235	*4,320*	3,080	7,400	..	..	..	..	..	..
25, General Administration—												
Leave Salaries and Deputation Pay ..	*1,85,555*	3,523	1,89,078	*1,95,000*	12,000	2,07,000	*1,68,280*	5,600	1,73,880	*36,320*	..	36,320
Sterling Overseas Pay	*44,474*	..	44,474	*42,840*	..	42,840	*45,800*	..	45,800	*53,360*	..	53,360
Stores for India ..	..	309	309	..	400	400	..	480	480	..	400	400
Local Government's share of the cost of H.C.'s establishment.	..	97,533	97,533	..	1,05,400	1,05,400	..	99,200	99,200	..	89,800	89,800
Allowances, etc., to selected candidates for the Indian Civil Service ..	*33,333*	..	33,333	*27,960*	..	27,960	*21,840*	..	21,840	*16,440*	..	16,440
	2,63,362	1,01,365	3,64,727	*2,65,800*	1,17,800	3,83,600	*2,35,920*	1,05,280	3,41,200	*1,06,120*	90,200	1,96,320
27, Administration of Justice—												
Leave Salaries and Deputation Pay ..	*1,26,103*	5,097	1,31,200	*87,440*	16,880	1,04,320	*93,480*	..	93,480	*27,760*	..	27,760
Sterling Overseas Pay.	*10,241*	..	10,241	*15,200*	..	15,200	*16,960*	..	16,960	*20,000*	..	20,000
Rounding ..	..	..	..	*40*	20	60	..	..	..	..	..	..
	1,36,344	5,097	1,41,441	*1,02,680*	16,900	1,19,580	*1,10,440*	..	1,10,440	*47,760*	..	47,760
Carried over ..	*5,41,677*	1,52,077	6,93,754	*4,98,840*	1,69,220	6,68,060	*4,62,400*	1,26,440	5,88,840	*2,19,920*	90,360	3,10,280

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*5,41,677*	1,52,077	6,93,754	*4,98,840*	1,69,220	6,68,060	*4,62,400*	1,26,440	5,88,840	*2,19,920*	90,360	3,10,280
28, Jails and Convict Settlements—												
Leave Salaries and Deputation Pay ..	*39,189*	6,697	45,886	*20,640*	2,200	22,840	*15,040*	1,160	16,200	*4,120*	3,360	7,480
Sterling Overseas Pay.	*600*	....	600	*2,160*	..	2,160	*880*	....	880	....	....	....
Rounding ..	....	....	....	..	40	40	....	....	....	....	....	....
	39,789	6,697	46,486	*22,800*	2,240	25,040	*15,920*	1,160	17,080	*4,120*	3,360	7,480
29, Police—												
Leave Salaries and Deputation Pay ..	*1,46,693*	19,267	1,65,960	*1,65,120*	15,480	1,80,600	*1,37,600*	30,280	1,67,880	*45,840*	....	45,840
Sterling Overseas Pay.	*1,12,178*	....	1,12,178	*1,11,320*	..	1,11,320	*1,37,800*	....	1,37,800	*1,46,960*	....	1,46,960
Stores for India ..	....	4,177	4,177	..	7,400	7,400	....	5,360	5,360	....	13,760	13,760
Other charges ..	*2,637*	....	2,637	*3,000*	..	3,000	*2,400*	....	2,400	....	....	....
	2,61,508	23,444	2,84,952	*2,79,440*	22,880	3,02,320	*2,77,800*	35,640	3,13,440	*1,92,800*	13,760	2,06,560
37, Education—												
Leave Salaries and Deputation Pay—												
(1) Anglo-Indian and European Communities ..	....	3,358	3,358	..	2,440	2,440	....	15,640	15,640	....	....	....
(2) Other Communities ..	*30,277*	28,479	58,756	*35,520*	31,160	66,680	*33,720*	12,760	46,480	*5,400*	....	5,400
Sterling Overseas Pay—												
(1) Anglo-Indian and European Communities ..	....	3,768	3,768	..	4,800	4,800	....	....	....	....	....	....
(2) Other Communities ..	*13,275*	10,059	23,334	*14,680*	6,400	21,080	*7,200*	6,800	14,000	*6,960*	6,400	13,360
Other charges ..	....	9,151	9,151	..	9,600	9,600	....	14,320	14,320	....	7,480	7,480
	43,552	54,815	98,367	*50,200*	54,400	1,04,600	*40,920*	49,520	90,440	*12,360*	13,880	26,240
Carried over ..	*8,86,526*	2,37,033	11,23,559	*8,51,280*	2,48,740	11,00,020	*7,97,040*	2,12,760	10,09,800	*4,29,200*	1,21,360	5,50,560

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged	Voted.	Total.	Charged.	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*8,86,526*	2,37,033	11,23,559	*8,51,280*	2,48,740	11,00,020	*7,97,040*	2,12,760	10,09,800	*4,29,200*	1,21,360	5,50,560
38, Medical—												
Leave Salaries and Deputation Pay ..	*61,184*	10,579	71,763	*73,200*	38,320	1,11,520	*35,280*	1,080	36,360	*8,560*	..	8,560
Sterling Overseas Pay.	*42,685*	..	42,685	*53,440*	..	53,440	*46,520*	..	46,520	*66,680*	..	66,680
Stores for India ..	..	259	259	..	9,000	9,000	..	..	..	..	9,000	9,000
Other charges ..	..	..	..	..	..	..	..	80	80	..	..	..
	1,03,869	10,838	1,14,707	*1,26,640*	47,320	1,73,960	*81,800*	1,160	82,960	*75,240*	9,000	84,240
39, Public Health—												
Leave Salaries and Deputation Pay ..	*11,037*	3,690	14,727	*26,760*	4,720	31,480	*8,720*	..	8,720	..	..	..
Sterling Overseas Pay.	*7,818*	1,800	9,618	*7,600*	..	7,600	*7,280*	..	7,280	*8,800*	..	8,800
Stores for India ..	..	..	..	..	..	..	..	1,120	1,120	..	..	..
Other charges—*Add*—Moiety of leave salary and overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri ..	..	..	..	..	6,120	6,120	..	6,160	6,160	..	5,160	5,160
	18,855	5,490	24,345	*34,360*	10,840	45,200	*16,000*	7,280	23,280	*8,800*	5,160	13,960
40, Agriculture—												
Leave Salaries and Deputation Pay ..	*8,379*	3,628	12,007	..	5,280	5,280	*5,240*	5,400	10,640	..	..	..
Sterling Overseas Pay.	*5,686*	..	5,686	*6,960*	..	6,960	*6,960*	..	6,960	*6,960*	..	6,960
Stores for India ..	..	8	8	..	..	..	..	..	..	..	..	..
	14,065	3,636	17,701	*6,960*	5,280	12,240	*12,200*	5,400	17,600	*6,960*	..	6,960
41, Veterinary—												
Leave Salaries and Deputation Pay ..	..	315	315	..	6,920	6,920	..	..	..	..	..	..
Sterling Overseas Pay.	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800	*4,800*	..	4,800
	4,800	315	5,115	*4,800*	6,920	11,720	*4,800*	..	4,800	*4,800*	..	4,800
Carried over ..	*10,28,115*	2,57,312	12,85,427	*10,24,040*	3,19,100	13,43,140	*9,11,840*	2,26,600	11,38,440	*5,25,000*	1,35,520	6,60,520

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged	Voted	Total.	Charged	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,28,115*	2,57,312	12,85,427	*10,24,040*	3,19,100	13,43,140	*9,11,840*	2,26,600	11,38,440	*5,25,000*	1,35,520	6,60,520
42, Co-operation—												
Leave Salaries and Deputation Pay ..	..	..	..	*4,000*	3,000	7,000	..	..	..	..	..	..
	..	..	..	*4,000*	3,000	7,000	..	..	..	..	..	..
43, Industries—												
Leave Salaries and Deputation Pay ..	..	..	..	..	7,800	7,800	..	..	..	..	..	..
Government Scholars—Allowances, fees, etc.	..	..	..	..	..	..	..	..	..	..	..	..
Stores for India ..	..	588	588	..	..	..	..	5,000	5,000	..	560	560
Other charges ..	..	280	280	..	..	..	..	1,000	1,000	..	..	..
	..	868	868	..	7,800	7,800	..	6,000	6,000	..	560	560
47, Miscellaneous Departments—												
Leave Salaries and Deputation Pay ..	*5,638*	6,724	12,362	*30,040*	9,280	39,320	*27,480*	10,000	37,480	*7,960*	..	7,960
Sterling Overseas Pay.	*9,400*	..	9,400	*8,960*	..	8,960	*5,720*	..	5,720	*11,760*	..	11,760
	15,038	6,724	21,762	*39,000*	9,280	48,280	*33,200*	10,000	43,200	*19,720*	..	19,720
Carried over ..	*10,43,153*	2,64,904	13,08,057	*10,67,040*	3,39,180	14,06,220	*9,45,040*	2,42,600	11,87,640	*5,44,720*	1,36,080	6,80,800

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged	Voted.	Total.	Charged	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*10,43,153*	2,64,904	13,08,057	*10,67,040*	3,39,180	14,06,220	*9,45,040*	2,42,600	11,87,640	*5,44,720*	1,36,080	6,80,800
50, Civil Works—												
Leave Salaries and Deputation Pay ..	*49,784*	2,679	52,463	*49,300*	12,200	61,500	*54,240*	14,200	68,440	..	10,320	10,320
Sterling Overseas Pay (ordinary) ..	*37,738*	1,800	39,538	*36,940*	..	36,940	*34,080*	..	34,080	*41,680*	..	41,680
Sterling Overseas Pay (Central Road Fund)	*2,137*	..	2,137	*2,160*	..	2,160	*440*	..	440	..	..	..
Deduct—Moiety of the leave salary and sterling overseas pay of the Executive Mechanical Engineer and Works Manager, Dapuri.. ..		..	..	..	—6,100	—6,100	..	—6,160	—6,160	..	—5,160	—5,160
	89,659	4,479	94,138	*88,400*	6,100	94,500	*88,760*	8,040	96,800	*41,680*	5,160	46,840
55, Superannuation—												
(*a*) Contribution payable to the Central Government in respect of—												
Pensions of Officers appointed by the Secretary of State etc.— ..	*19,38,674*	..	19,38,674	*20,30,000*	..	20,30,000	*19,70,000*	..	19,70,000	*19,78,000*	..	19,78,000
Pensions under the Indian Civil Service Family Pension regulations ..	..	..	..	*18,000*	..	18,000	*18,000*	..	18,000	*18,000*	..	18,000
Passage Gratuities ..	*1,012*	..	1,012	..	..	..	..	..	..	..	..	..
(*b*) Other pensions ..	..	2,78,587	2,78,587	..	3,08,000	3,08,000	..	3,08,000	3,08,000	..	3,00,000	3,00,000
	19,39,686	2,78,587	22,18,273	*20,48,000*	3,08,000	23,56,000	*19,88,000*	3,08,000	22,96,000	*19,96,000*	3,00,000	22,96,000
Carried over ..	*30,72,498*	5,47,970	36,20,468	*32,03,440*	6,53,280	38,56,720	*30,21,800*	5,58,640	35,80,440	*25,82,400*	4,41,240	30,23,640

Disbursements.	Accounts, 1938-39.			Budget Estimate, 1939-40.			Revised Estimate, 1939-40.			Budget Estimate, 1940-41.		
	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ..	*30,72,498*	5,47,970	36,20,468	*32,03,440*	6,53,280	38,56,720	*30,21,800*	5,58,640	35,80,440	*25,82,400*	4,41,240	30,23,640
56, Stationery and Printing—												
Leave Salaries and Deputation Pay ..	..	6,414	6,414	..	..	..	..	..	..	..	..	..
Sterling Overseas Pay.	..	1,566	1,566	..	3,200	3,200	..	3,200	3,200	..	3,200	3,200
Stores for India ..	..	31,135	31,135	..	59,000	59,000	..	11,560	11,560	..	25,320	25,320
Renewals and Replacements ..	..	..	..	..	300	300	..	..	..	..	11,500	11,500
Less—Amount transferred from the Depreciation Fund.	..	—21,038	—21,038	..	—300	—300	..	..	..	..	—11,500	—11,500
Rounding ..	..	..	..	..	..	..	..	..	..	..	..	..
	..	18,077	18,077	..	62,200	62,200	..	14,760	14,760	..	28,520	28,520
57, Miscellaneous—												
Other charges ..	..	348	348	..	600	600	..	480	480	..	480	480
	..	348	348	..	600	600	..	480	480	..	480	480
Total Expenditure, on Revenue Account ..	*30,72,498*	5,66,395	36,38,893	*32,03,440*	7,16,080	39,19,520	*30,21,800*	5,73,880	35,95,680	*25,82,400*	4,70,240	30,52,640
83, Payments of commuted value of pension—												
Contribution payable to the Central Government in respect of commutation of pensions of officers appointed by the Secretary of State for India ..	*7,231*	..	7,231	*40,000*	..	40,000	*40,000*	..	40,000	*40,000*	..	40,000
Other payments ..	..	17,845	17,845	..	10,000	10,000	..	10,000	10,000	..	16,000	16,000
	7,231	17,845	25,076	*40,000*	10,000	50,000	*40,000*	10,000	50,000	*40,000*	16,000	56,000
GRAND TOTAL ..	*30,79,729*	5,84,240	36,63,969	*32,43,440*	7,26,080	39,69,520	*30,61,800*	5,83,880	36,45,680	*26,22,400*	4,96,240	31,18,640

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BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Government of Sind

PRELIMINARY ISSUE

CIVIL BUDGET ESTIMATE

(PROVINCIAL)

FOR THE YEAR

1940-41

CONFIDENTIAL.

It is requested that this publication may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

KARACHI:
PRINTED AT THE GOVERNMENT PRESS,
1940

L (IV) 1299

[Price: Rs. 1-8-0 or 2s. 6d.]

Gain or loss on exchange has been worked out on the basis of :—

1s. $5\frac{15}{16}d.$ in the rupee in 1939-40 and

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N. B.—For Index to the Civil Budget Estimate, *vide* pages 299—307 *post*.

L (IV) 1299—A

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Schedule of Demands for grants for expenditure for the year 1940-41 submitted to the vote of the Legislative Assembly under Sub-Section (2) of Section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.

[Figures in thousands of rupees.]

Number of Demand.	Designation of the Minister.	Service or Administration to which demand relates.	Head of Account.	Amount.	
				Charged.	Voted.
		A.—EXPENDITURE FROM REVENUE.			
1	Honourable the Revenue Minister.	Land Revenue	7 Land Revenue ...	11	18,78
2	Honourable the Finance Minister.	Provincial Excise	8 Provincial Excise ...	...	4,87
3	Honourable the Revenue Minister.	Stamps	9 Stamps	...	40
4	Honourable the Minister for Agriculture.	Forest	10 Forest	65	3,43
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6	Honourable the Minister for Law and Order.	Charges on account of Motor Vehicles Acts	12 Charges on account of Motor Vehicles Acts ...	...	23
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	Honourable the Finance Minister.	Interest on works for which Capital Accounts are kept.	17 Interest on works for which Capital Accounts are kept—Irrigation Works	1,39,31	...
8	Honourable the Minister for Public Works Department.	Irrigation	XVII—Works for which Capital Accounts are kept—Working Expenses	3,46	54,08
9	Do. ...	Do.	18 Other Revenue Expenditure financed from ordinary revenues ...	16	3,92
	Honourable the Finance Minister.	Debt Service	22 Interest on Debt and other obligations ...	1,07	...
	Do. ...	Do.	23 Appropriation for Reduction or Avoidance of Debt	3,88	...
10	Do. ...	General Administration	25 General Administration.	7,99	17,06
11	Honourable the Minister for Law and Order.	Administration of Justice	27 Administration of Justice	4,47	8,31
12	Do. ...	Jails and Convict Settlements ...	28 Jails and Convict Settlements	11	6,49
13	Do. ...	Police	29 Police	2,61	40,97
14	Honourable the Finance Minister.	Ports and Pilotage	30 Ports and Pilotage ...	...	1
15	Honourable the Minister for Education.	Education	37 Education ...	2	31,43
16	Honourable the Minister for Public Works Department.	Medical	38 Medical	69	7,91
17	Do. ...	Public Health	39 Public Health ...	14	3,04
18	Honourable the Minister for Agriculture.	Agriculture	40 Agriculture ...	...	9,30
19	Do. ..	Veterinary	41 Veterinary ...	24	1,01
20	Honourable the Revenue Minister.	Co-operation	42 Co-operation ...	20	98
21	Honourable the Finance Minister.	Industries	43 Industries... ...	...	1,68
22	Do. ...	Miscellaneous Departments	47 Miscellaneous Departments	1	40
23	Honourable the Minister for Public Works Department.	Civil Works	50 Civil Works ...	8,56	37,54
24	Honourable the Revenue Minister.	Famine Relief ... — ...	54 Famine— A—Famine Relief ...	...	50
25	Honourable the Finance Minister.	Superannuation allowances and pensions.	55 Superannuation allowances and pensions ...	8,48	10,50
26	Do. ...	Commutation of Pensions financed from ordinary revenue	55-A Commutation of Pensions financed from ordinary revenue ...	25	1,80
27	Honourable the Minister for Law and Order.	Stationery and Printing	56 Stationery and Printing.	...	3,95
28	Honourable the Finance Minister.	Miscellaneous	57 Miscellaneous ...	61	3,40
			Total, Revenue Section ...	1,83,02	2,72,99
		B.—Expenditure charged to Capital.			
29	Honourable the Minister for Public Works Department.	Construction of Irrigation, etc., Works ...	68 Construction of Irrigation, etc., Works ...	—6,93	23,75
30	Do. ...	Civil Works not charged to Revenue ...	81 Civil Works not charged to Revenue ...	1	26
31	Honourable the Revenue Minister.	Other Provincial works not charged to Revenue	82 Other Provincial works not charged to Revenue.	...	1
			Total, Capital Section ...	—6,92	24,02
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	Honourable the Finance Minister.	Public Debt	Public Debt	12,42	...
32	Do. ...	Advances not bearing Interest ...	Advances not bearing Interest	...	1,75
33	Do. ...	Loans and Advances by Provincial Government.	Loans and Advances by Provincial Government.	...	1,81
			Total, Debt Section ...	12,42	3,56

STATEMENTS A AND B
SHOWING REVENUE AND RECEIPTS.

L (IV) 1299—1

A.—Statement of the Revenue of the Government of Sind.

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1940-41.	Increase + or Decrease – as compared with Revised Estimate. Columns 3 and 5.	Revised Estimate, 1939-40.	Increase + or Decrease – as compared with Budget, 1939-40. Columns 5 and 7.	Budget Estimate, 1939-40.	Accounts, 1938-39
1	2	3	4	5	6	7	8
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Principal Heads of Revenue—							
IV.—Taxes on Income other than Corporation Tax	15	5,50,000	+18,000	5,32,000	+2,32,000	3,00,000	3,00,000
V.—Salt	15	...	...	...	...	...	..
VII.—Land Revenue	15	30,99,000	—2,34,000	33,33,000	+2,29,000	31,04,000	36,04,496
VIII.—Provincial Excise	17	30,00,000	—2,08,000	32,08,000	—2,90,000	34,98,000	37,45,989
IX.—Stamps—							
(a) Non-Judicial	19—20	17,05,000	+3,000	17,02,000	+2,000	17,00,000	16,88,981
(b) Judicial							
X.—Forest	21	6,88,000	—86,000	7,74,000	+76,000	6,98,000	8,64,687
XI.—Registration	22	2,00,000	—2,000	2,02,000	...	2,02,000	2,00,007
XII.—Receipts under Motor Vehicles Acts	23	2,25,000	—31,000	2,56,000	+56,000	2,00,000	2,09,854
XIII.—Other taxes and duties ...	24	5,83,000	+38,000	5,45,000	+2,11,000	3,34,000	3,64,280
Total ...		1,00,50,000	—5,02,000	1,05,52,000	+5,16,000	1,00,36,000	1,09,78,294
Irrigation, Navigation, Embankment and Drainage Works—							
A—Irrigation works—							
XVII.—Works for which capital accounts are kept—							
(1) Productive Works—							
Direct Receipts	25—51	5,82,200	—1,04,800	6,87,000	—1,69,700	8,56,700	6,94,966
Portion of Land Revenue due to Works		1,26,80,000	—10,10,000	1,36,90,000	+9,00,000	1,27,90,000	1,30,23,357
Deduct—Working Expenses ...		—49,78,000	+11,36,000	—61,14,000	+2,83,000	—63,97,000	—63,44,588
Net receipts ...		82,84,200	+21,200	82,63,000	+10,13,300	72,49,700	73,73,735
(2) Unproductive Works—							
Direct Receipts		90,800	+84,800	6,000	—2,300	8,300	9,931
Portion of Land Revenue due to Works		8,67,000	+7,72,000	95,000	...	95,000	1,27,942
Deduct—Working Expenses ...		—7,76,000	—6,02,000	—1,74,000	+11,000	—1,85,000	—1,60,118
Net receipts ...		1,81,800	+2,54,800	—73,000	+8,700	—81,700	—22,245
Deduct—Charges in Civil Department on account of portion of Land Revenue due to works and direct receipts		—4,90,000	...	—4,90,000	—27,000	—4,63,000	—4,62,476
Total, net receipts ...		79,76,000	+2,76,000	77,00,000	+9,95,000	67,05,000	68,89,014
XVIII.—Works for which no capital accounts are kept ...	52	3,48,000	+2,000	3,46,000	+4,000	3,42,000	3,49,932
Debt Service—							
XX.—Interest	53	4,86,000	—1,96,000	6,82,000	+2,12,000	4,70,000	4,73,490
Carried over ...		1,88,60,000	—4,20,000	1,92,80,000	+17,27,000	1,75,53,000	1,86,90,730

A.—Statement of the Revenue of the Government of Sind.

Heads of Revenue.	Reference to detailed estimate.	Budget Estimate, 1940-41.	Increase + or decrease − as compared with Revised Estimate. Columns 3 and 5.	Revised Estimate, 1939-40.	Increase + or decrease − as compared with Budget, 1939-40. Columns 5 and 7.	Budget Estimate, 1939-40.	Accounts, 1938-39.
1	2	3	4	5	6	7	8
	Pages.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,88,60,000	− 4,20,000	1,92,80,000	+ 17,27,000	1,75,53,000	1,86,90,730
Civil Administration—							
XXI.—Administration of Justice ...	54	2,16,000	+ 10,000	2,06,000	− 8,000	2,14,000	2,03,834
XXII.—Jails and Convict Settlements .	55	91,000	− 9,000	1,00,000	+ 9,000	91,000	1,16,977
XXIII.—Police	56	1,17,000	− 10,000	1,27,000	+ 21,000	1,06,000	1,03,316
XXVI.—Education	57	1,13,000	− 2,000	1,15,000	− 15,000	1,30,000	1,30,895
XXVII.—Medical	58	1,69,000	+ 19,000	1,50,000	− 18,000	1,68,000	1,42,977
XXVIII.—Public Health ...	59	77,000	− 48,000	1,25,000	+ 18,000	1,07,000	71,729
XXIX.—Agriculture	60	2,44,000	− 6,000	2,50,000	− 10,000	2,60,000	1,62,981
XXX.—Veterinary	61	10,000	+ 1,000	9,000	− 1,000	10,000	10,121
XXXI.—Co-operation	62	24,000	− 18,000	42,000	+ 14,000	28,000	27,713
XXXII.—Industries	63	85,000	+ 16,000	69,000	− 17,000	86,000	67,047
XXXVI.—Miscellaneous Departments ...	64	19,000	...	19,000	...	19,000	18,949
Total ...		11,65,000	− 47,000	12,12,000	− 7,000	12,19,000	10,56,539
Civil Works—							
XXXIX.—Civil works	65	27,17,000	+ 12,80,000	14,37,000	− 8,96,000	23,33,000	10,59,543
Miscellaneous—							
XLIV.—Receipts in aid of Superannuation	66	84,000	+ 2,000	82,000	− 5,000	87,000	86,048
XLV.—Stationery and Printing ...	67	20,000	...	20,000	+ 1,000	19,000	19,792
XLVI.—Miscellaneous	68	1,32,000	+ 22,000	1,10,000	− 2,000	1,12,000	56,918
Total ...		2,36,000	+ 24,000	2,12,000	− 6,000	2,18,000	1,62,758
Provincial Contributions and Miscellaneous Adjustments between Central and Provincial Governments—							
XLIX.—Grants-in-aid from Central Government	69	1,05,00,000	...	1,05,00,000	...	1,05,00,000	1,05,00,000
L.—Miscellaneous adjustments between Central and Provincial Governments.	69	15,000	...	15,000	+ 15,000	...	4,222
Total ...		1,05,15,000	...	1,05,15,000	+ 15,000	1,05,00,000	1,05,04,222
Extraordinary Items—							
LI.—Extraordinary Receipts ...	70	65,00,000	− 9,30,000	74,30,000	+ 9,30,000	65,00,000	55,55,562
Total ...		65,00,000	− 9,30,000	74,30,000	+ 9,30,000	65,00,000	55,55,562
GRAND TOTAL ...		3,99,93,000	− 93,000	4,00,86,000	+ 17,63,000	3,83,23,000	[illegible]

B.—Statement of the Receipts of the Government of Sind under Debt Heads.

Receipts. 1	Reference to detailed estimate. 2	Budget Estimate, 1940-41. 3	Revised Estimate, 1939-40. 4	Budget Estimate, 1939-40. 5	Accounts, 1938-39. 6
	Pages.	Rs.	Rs.	Rs.	Rs.
Revenue from (Statement A)		3,99,93,000	4,00,86,000	3,83,23,000	3,70,29,354
Excess of revenue over expenditure met from Revenue—		1,46,000	5,91,000	6,88,000	24,48,959
Debt, Deposits, etc., heads—					
Public Debt—Loans from the Central Government	71	...	...	...	...
Unfunded Debt—					
State Provident Funds	71	11,21,000	10,93,000	10,00,000	8,63,192
Deposits not bearing interest—					
Famine Relief Fund	71	36,000	67,000	34,000	32,629
Appropriation for reduction or avoidance of debt	71	3,88,000	3,72,000	3,72,000	15,731
Depreciation Reserve Fund—Government Presses	71	10,000	12,000	10,000	6,180
Transfers from Famine Relief Fund ...	71	...	...	...	...
Deposits of Local Funds	71	82,43,000	82,43,000	77,25,000	77,08,213
Departmental and Judicial Deposits—					
Civil Deposits	72	1,01,75,000	1,02,23,000	97,40,000	94,48,372
Other Accounts—					
Subventions from Central Road Fund ...	72	13,57,000	10,51,000	16,83,000	8,539
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas	72	98,800	43,000	1,20,600	20,994
Deposit Account of grants made by the Imperial Council of Agricultural Research	72	23,200	28,000	26,000	26,454
Deposit Account of grants from the Central Government for the Development of Handloom Industries ...	72	...	24,000	8,400	12,400
Central Cotton Committee Research Fund.	72	67,000	65,000	34,000	64,867
Fund for Sind Buildings	72	...	...	...	...
Advances	73	4,58,000	4,82,000	4,41,000	4,44,868
Suspense	73	11,01,01,000	12,21,53,000	12,47,81,000	4,63,24,847
Loans and Advances by Provincial Government.	74	3,31,000	3,74,000	6,13,000	12,47,773
Remittances	74	4,51,45,000	4,51,45,000	5,32,34,000	4,52,72,139
Total, Debt Heads ...		17,75,54,000	18,93,75,000	19,98,22,000	11,14,97,198
Total, Receipts ...		21,75,47,000	22,94,61,000	23,81,45,000	14,85,26,552
Opening balance ...		8,82,000	30,07,000	18,98,000	26,67,586
GRAND TOTAL ...		21,84,29,000	23,24,68,000	24,00,43,000	15,11,94,138

STATEMENTS C AND D SHOWING EXPENDITURE AND DISBURSEMENTS.

L (IV) 1299—2

C.—Statement of the Expenditure charged

Heads of Expenditure.	Reference to detailed estimate.	Budget Estimate, 1940-41. Charged.	Voted.	Total.	Increase + or decrease – as compared with the Revised Estimate, 1939-40. Columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
DIRECT DEMANDS ON THE REVENUE—					
7.—Land Revenue	75	*11,000*	18,78,000	18,89,000	+1,11,000
8.—Provincial Excise	85	...	4,87,000	4,87,000	–21,000
9.—Stamps	88	...	40,000	40,000	–1,000
10.—Forest	90	*65,000*	3,43,000	4,08,000	+30,000
11.—Registration	93	...	90,000	90,000	+4,000
12.—Charges on account of Motor Vehicles Acts	95	...	23,000	23,000	+5,000
13.—Other Taxes and Duties	96	...	10,000	10,000	–1,000
Total ...		*76,000*	28,71,000	29,47,000	+1,27,000
IRRIGATION REVENUE ACCOUNT—					
17.—Interest on Works for which capital accounts are kept—Irrigation Works ...	98	*1,39,31,000*	...	1,39,31,000	–11,68,000
18.—Other Revenue Expenditure financed from ordinary revenues—					
A.—Irrigation Works ...	100	*16,000*	3,92,000	4,08,000	+4,000
18 (1).—Other Revenue Expenditure financed from Famine Relief Fund ..	105	...	...	...	...
Total ...		*1,39,47,000*	3,92,000	1,43,39,000	–11,64,000
IRRIGATION CAPITAL ACCOUNT (CHARGED TO REVENUE)—					
19.—Construction of Irrigation Works—					
A.—Financed from Famine Relief Fund ...	105	...	...	...	...
B.—Financed from Ordinary Revenues ...					
Total ...		...	...	...	...
DEBT SERVICES—					
22.—Interest on Debt and other obligations ...	106	*1,07,000*	...	1,07,000	–38,000
23.—Appropriation for Reduction or Avoidance of Debt	107	*3,88,000*	...	3,88,000	+16,000
Total ...		*4,95,000*	...	4,95,000	–22,000
CIVIL ADMINISTRATION—					
25.—General Administration	108	*7,99,000*	17,06,000	25,05,000	+53,000
27.—Administration of Justice	130	*4,47,000*	8,31,000	12,78,000	–20,000
28.—Jails and Convict Settlements ...	140	*11,000*	6,49,000	6,60,000	+17,000
Carried over ...		*12,57,000*	31,86,000	44,43,000	+50,000
		1,45,18,000	32,63,000	1,77,81,000	–10,59,000

Revised Estimate, 1939-40.			Increase + or decrease — as compared with Budget estimate, 1939-40. Columns 9 and 13.	Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11,000	17,67,000	17,78,0000	+42,000	*11,000*	17,25,000	17,36,000	*10,895*	17,53,699	17,64,594
11,000	4,97,000	5,08,000	—16,000	*17,000*	5,07,000	5,24,000	*18,122*	3,26,109	3,44,231
...	41,000	41,000	—1,000	...	42,000	42,000	...	38,995	38,995
62,000	3,16,000	3,78,000	+19,000	*62,000*	2,97,000	3,59,000	*54,104*	2,96,324	3,50,428
...	86,000	86,000	—1,000	...	87,000	87,000	...	83,455	83,455
...	18,000	18,000	+2,000	...	16,000	16,000	...	16,045	16,045
...	11,000	11,000	+2,000	...	9,000	9,000	..	5,438	5,438
84,000	27,36,000	28,20,000	+47,000	*90,000*	26,83,000	27,73,000	*83,121*	25,20,065	26,03,186
1,50,99,000	...	1,50,99,000	+21,68,000	*1,29,31,000*	...	1,29,31,000	*1,24,55,216*	...	1,24,55,216
15,000	3,89,000	4,04,000	—76,000	*18,000*	4,62,000	4,80,000	*8,383*	3,34,907	3,43,290
...	...	...	...	...	...	...	...	...	...
1,51,14,000	3,89,000	1,55,03,000	+20,92,000	*1,29,49,000*	4,62,000	1,34,11,000	*1,24,63,599*	3,34,907	1,27,98,506
...	...	...	...	...	..	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	..	...	...	...	...	...
1,45,000	...	1,45,000	+23,000	*1,22,000*	...	1,22,000	*1,50,977*	..	1,50,977
3,72,000	...	3,72,000	...	*3,72,000*	...	3,72,000	*15,731*	...	15,731
5,17,000	...	5,17,000	+23,000	*4,94,000*	...	4,94,000	*1,66,708*	...	1,66,708
7,28,000	17,24,000	24,52,000	—42,000	*6,90,000*	18,04,000	24,94,000	*7,12,763*	16,23,671	23,36,434
4,60,000	8,38,000	12,98,000	+25,000	*3,95,000*	8,78,000	12,73,000	*4,22,989*	8,68,219	12,91,208
11,000	6,32,000	6,43,000	—8,000	*11,000*	6,40,000	6,51,000	*16,435*	6,11,602	6,28,037
11,99,000	31,94,000	43,93,000	—25,000	*10,96,000*	33,22,000	44,18,000	*11,52,187*	31,03,492	42,55,679
1,57,15,000	31,25,000	1,88,40,000	+21,62,000	*1,35,33,000*	31,45,000	1,66,78,000	*1,27,13,428*	28,54,972	1,55,68,400

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1940-41 Charged.	Voted.	Total.	Increase + or decrease — as compared with the Revised Estimate, 1939-40. Columns 5 and 9.
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		*1,45,18,000*	32,63,000	1,77,81,000	—10,59,000
		12,57,000	31,86,000	44,43,000	+50,000
CIVIL ADMINISTRATION—*contd.*					
29.—Police	150	*2,61,000*	40,97,000	43,58 000	+1,49,000
30.—Ports and Pilotage ...	163	...	1,000	1,000	...
37.—Education	164	*2,000*	31,43,000	31,45,000	+11,000
38.—Medical	175	*69,000*	7,91,000	8,60,000	+17,000
39.—Public Health	184	*14,000*	3,04,000	3,18,000	+37,000
40.—Agriculture	192	...	9,30,000	9,30,000	—78,000
41.—Veterinary	201	*24,000*	1,01,000	1,25,000	— 1,000
42.—Co-operation	205	*20,000*	98,000	1,18,000	— 5,000
43.—Industries	208	...	1,68,000	1,68,000	+65,000
47.—Miscellaneous Departments	216	*1,000*	40,000	41,000	+10,000
Total ...		*16,48,000*	1,28,59,000	1,45,07,000	+2,55,000
CIVIL WORKS—					
50.—Civil Works	221	*8,56,000*	37,54,000	46,10,000	+12,98,000
Total ...		*8,56,000*	37,54,000	46,10,000	+12,98,000
Carried over ...		*1,70,22,000*	1,98,76,000	3,68,98,000	+4,94,000

Revised Estimate, 1939-40.			Increase + or decrease — as compared with the Budget Estimate, 1939-40. Columns 9 and 13.	Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,57,15,000	31,25,000	1,88,40,000	+21,62,000	*1,35,33,000*	31,45,000	1,66,78,000	*1,27,13,428*	28,54,972	1,55,68,400
11,99,000	31,94,000	43,93,000	—25,000	*10,96,000*	33,22,000	44,18,000	*11,52,187*	31,03,492	42,55,679
2,39,000	39,70,000	42,09,000	+1,73,000	*2,81,000*	37,55,000	40,36,000	*2,63,387*	37,79,414	40,42,801
...	1,000	1,000	...	*1,000*	...	1,000	*1,220*	350	1,570
1,000	31,33,000	31,34,000	—5,000	*2,000*	31,37,000	31,39,000	...	30,61,405	30,61,405
66,000	7,77,000	8,43,000	+30,000	*65,000*	7,48,000	8,13,000	*79,016*	7,08,502	7,87,518
14,000	2,67,000	2,81,000	+14,000	*13,000*	2,54,000	2,67,000	*18,192*	2,38,890	2,57,082
...	10,08,000	10,08,000	+1,28,000	...	8,80,000	8,80,000	*4,012*	7,67,516	7,71,528
24,000	1,02,000	1,26,000	—9,000	*24,000*	1,11,000	1,35,000	*25,145*	94,194	1,19,339
19,000	1,04,000	1,23,000	—2,000	*19,000*	1,06,000	1,25,000	*23,157*	1,04,836	1,27,993
...	1,03,000	1,03,000	—45,000	...	1,48,000	1,48,000	...	85,382	85,382
1,000	30,000	31,000	—4,000	...	35,000	35,000	*675*	41,360	42,035
15,63,000	1,26,89,000	1,42,52,000	+2,55,000	*15,01,000*	1,24,96,000	1,39,97,000	*15,66,991*	1,19,85,341	1,35,52,332
3,22,000	29,90,000	33,12,000	—9,58,000	*3,39,000*	39,31,000	42,70,000	*1,11,052*	22,87,581	23,98,633
3,22,000	29,90,000	33,12,000	—9,58,000	*3,39,000*	39,31,000	42,70,000	*1,11,052*	22,87,581	23,98,633
1,76,00,000	1,88,04,000	3,64,04,000	+14,59,000	*1,53,73,000*	1,95,72,000	3,49,45,000	*1,43,91,471*	1,71,27,894	3,15,19,365

C.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed Estimate.	Budget Estimate, 1940-41.			Increase + or decrease – as compared with the Revised Estimate, 1939-40. Columns 5 and 9.
		Charged.	Voted.	Total.	
1	2	3	4	5	6
	Pages.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		*1,70,22,000*	1,98,76,000	3,68,98,000	+4,94,000
MISCELLANEOUS—					
54—Famine—					
A.—Famine Relief	245	...	50,000	50,000	+20,000
B.—Transfers to Famine Relief Fund ...		...	...	...	−33,000
55.—Superannuation Allowances and Pensions	246	*8,48,000*	10,50,000	18,98,000	+5,000
55-A.—Commutation of Pensions financed from Ordinary Revenue	249	*25,000*	1,80,000	2,05,000	−54,000
56.—Stationery and Printing... ...	250	...	3,95,000	3,95,000	+13,000
57.—Miscellaneous	254	*61,000*	3,40,000	4,01,000	−93,000
Total ...		*9,34,000*	20,15,000	29,49,000	−1,42,000
Total Expenditure met from Revenue ...		*1,79,56,000*	2,18,91,000	3,98,47,000	+3,52,000

Revised Estimate, 1939-40.			Increase + or decrease —as compared with the Budget Estimate, 1939-40. Columns 9 and 13.	Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.		Charged.	Voted.	Total.	Charged.	Voted.	Total.
7	8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,76,00,000	1,88,04,000	3,64,04,000	+14,59,000	*1,53,73,000*	1,95,72,000	3,49,45,000	*1,43,91,471*	1,71,27,894	3,15,19,365
...	30,000	30,000	+30,000	...	...	...	...	...	...
33,000	...	33,000	+33,000	...	...	...	...	...	...
8,05,000	10,88,000	18,93,000	+72,000	*7,99,000*	10,22,000	18,21,000	*7,47,052*	13,50,320	20,97,372
15,000	2,44,000	2,59,000	+39,000	*20,000*	2,00,000	2,20,000	*24,729*	1,74,687	1,99,416
...	3,82,000	3,82,000	+34,000	...	3,48,000	3,48,000	...	4,78,630	4,78,630
37,000	4,57,000	4,94,000	+1,93,000	...	3,01,000	3,01,000	...	2,85,612	2,85,612
8,90,000	22,01,000	30,91,000	+4,01,000	*8,19,000*	18,71,000	26,90,000	*7,71,781*	22,89,249	30,61,030
1,84,90,000	2,10,05,000	3,94,95,000	+18,60,000	*1,61,92,000*	2,14,43,000	3,76,35,000	*1,51,63,252*	1,94,17,143	3,45,80,395

D.—Statement of Disbursement of the Government of

Disbursements.	Reference to detailed Estimate.	Budget Estimate, 1940-41. Charged.	Voted.	Total.
1	2	3	4	5
	Pages.	Rs.	Rs.	Rs.
Expenditure from (Statement C)—		1,79,56,000	2,18,91,000	3,98,47,000
Excess of expenditure over revenue				
Capital Account not charged to Revenue—				
68. Construction of Irrigation Works	261	—6,93,000	23,75,000	16,82,000
81. Civil Works not charged to Revenue (P. W.) ...	271	1,000	26,000	27,000
82. Other Provincial Works not charged to Revenue ...	273	...	—47,000	—47,000
83. Payments of commuted value of pensions ...	274	...	...	...
85. Payments to Retrenched Personnel		...	...	...
Total, Capital Account not charged to Revenue ...		—6,92,000	23,54,000	16,62,000
Debt, Deposits, etc., Heads—				
Public Debt—Loans from the Central Government ...		12,42,000	...	12,42,000
Unfunded Debt—				
State Provident Funds	275	7,00,000	...	7,00,000
Deposits not bearing interest—				
Famine Relief Fund		69,000	...	69,000
Appropriation for reduction or avoidance of debt ...		...	...	...
Depreciation Reserve Fund—Government Presses ...		5,000	...	5,000
Transfers from Famine Relief Fund		...	...	...
Deposits of Local Funds	276	85,15,000	...	85,15,000
Departmental and Judicial Deposits—				
Civil Deposits		96,86,000	...	96,86,000
Other Accounts—				
Subventions from Central Road Fund		13,57,000	...	13,57,000
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas.		98,900	...	98,900
Deposit Account of grants made by the Imperial Council of Agricultural Research.	277	23,400	...	23,400
Deposit Account of grants from the Central Government for the Development of Handloom Industries.		14,700	...	14,700
Central Cotton Committee Research Fund ...		67,000	...	67,000
Fund for Sind Buildings		12,00,000	...	12,00,000
Advances		2,58,000	1,75,000	4,33,000
Suspense	278	10,61,44,000	...	10,61,44,000
Loans and Advances by Provincial Government ...	279	...	1,81,000	1,81,000
Remittances	279	4,51,47,000	...	4,51,47,000
Total, Debt etc. Heads ...		17,45,27,000	3,56,000	17,48,83,000
Total, Disbursements ...		19,17,91,000	2,46,01,000	21,63,92,000
Closing Balance ...				20,37,000
GRAND TOTAL ...				21,84,29,000

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,84,90,000	2,10,05,000	3,94,95,000	1,61,92,000	2,14,43,000	3,76,35,000	1,51,63,252	1,94,17,143	3,45,80,395
−20,21,000	22,61,000	2,40,000	−3,62,000	16,07,000	12,45,000	−2,66,032	21,65,240	18,99,208
1,000	15,000	16,000	1,000	22,000	23,000	1,221	31,334	32,555
...	−1,07,000	−1,07,000	...	−2,58,000	−2,58,000	...	−3,06,361	−3,06,361
...	...	...	...	...	...	−32,126	−3,07,153	−3,39,279
...	−1,000	−1,000	...	−1,000	−1,000	...	−3,353	−3,353
−20,20,000	21,68,000	1,48,000	−3,61,000	13,70,000	10,09,000	−2,96,937	15,79,707	12,82,770
26,29,000	...	26,29,000	8,39,000	...	8,39,000	7,45,289	...	7,45,289
7,29,000	...	7,29,000	4,24,000	...	4,24,000	7,73,829	...	7,73,829
34,000	...	34,000	...	...	...	48,992	...	48,992
...	...	...	...	...	...	...	...	...
2,000	...	2,000	2,000	...	2,000	4,419	...	4,419
...	...	...	...	...	...	...	...	...
85,15,000	...	85,15,000	81,25,000	...	81,25,000	81,34,214	...	81,34,214
97,34,000	...	97,34,000	98,79,000	...	98,79,000	94,71,495	...	94,71,495
9,95,000	...	9,95,000	16,83,000	...	16,83,000	8,09,683	...	8,09,683
72,000	...	72,000	1,20,600	...	1,20,600	53,590	...	53,590
28,300	...	28,300	26,000	...	26,000	28,219	...	28,219
4,700	...	4,700	9,400	...	9,400	4,142	...	4,142
65,000	...	65,000	34,000	...	34,000	64,585	...	64,585
2,50,000	...	2,50,000	5,00,000	...	5,00,000	21,916	...	21,916
2,58,000	1,75,000	4,33,000	2,48,000	2,39,000	4,87,000	2,47,739	1,79,329	4,27,068
12,31,90,000	...	12,31,90,000	12,47,94,000	...	12,47,94,000	4,62,66,580	...	4,62,66,580
...	1,15,000	1,15,000	...	56,000	56,000	...	2,48,020	2,48,020
4,51,47,000	...	4,51,47,000	5,30,57,000	...	5,30,57,000	4,52,21,847	...	4,52,21,847
19,16,53,000	2,90,000	19,19,43,000	19,97,41,000	2,95,000	20,00,36,000	11,18,96,539	4,27,349	11,23,23,888
20,81,23,000	2,34,63,000	23,15,86,000 8,82,000	21,55,72,000	2,31,08,000	23,86,80,000 13,63,000	12,67,62,854	2,14,24,199	14,81,87,053 30,07,085
		23,24,68,000			24,00,43,000			15,11,94,138

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1940-41

	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
IV.—TAXES ON INCOME OTHER THAN CORPORATION TAX.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES ...		5,50,000	5,32,000	3,00,000	3,00,000
V.—SALT.					
SHARE OF NET PROCEEDS ASSIGNED TO PROVINCES ...		...	...	...	...
VII.—LAND REVENUE.					
ORDINARY REVENUE	VII-A	1,66,00,000	1,70,00,000	1,60,00,000	1,65,23,381
RECOVERIES OF OVERPAYMENTS		1,000	1,000	1,000	1,780
SALE PROCEEDS OF WASTE LANDS AND REDEMPTION OF LAND TAX		...	24,000	...	...
MISCELLANEOUS	VII-B	84,000	2,70,000	46,000	3,00,960
RECOVERIES ON ACCOUNT OF SURVEY AND SETTLEMENT CHARGES...	VII-C	10,000	4,000	20,000	4,531
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		17,000	30,000	18,000	43,019
Deduct—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 30), etc. for which capital accounts are kept ... ... *Deduct*—PORTION OF LAND REVENUE DUE TO IRRIGATION (*vide* page 52), etc., for which no capital accounts are kept		—1,33,96,000	—1,36,29,000	—1,27,56,000	—1,30,28,741
TOTAL, LAND REVENUE ...		33,16,000	37,00,000	33,29,000	38,44,930
Deduct—REFUNDS		—2,17,000	—3,67,000	—2,25,000	—2,40,434
TOTAL ...		30,99,000	33,33,000	31,04,000	36,04,496

VII.—LAND REVENUE.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VII-A.				
LAND REVENUE.				
Ordinary Revenue.				
Fixed Collections—				
Ordinary fixed revenue	8,85,000	10,60,000	10,15,000	10,79,501
Revenue from Canals	1,51,80,000	1,54,40,000	1,44,40,000	1,48,90,167
Fluctuating Collections—				
Miscellaneous land revenue appearing in Tharavbands	5,35,000	5,00,000	5,45,000	5,53,713
TOTAL ...	1,66,00,000	1,70,00,000	1,60,00,000	1,65,23,381
DETAILED ACCOUNT No. VII-B.				
LAND REVENUE.				
Miscellaneous.				
Miscellaneous receipts	84,000		46,000	
TOTAL ...	84,000	2,70,000	46,000	3,00,960
DETAILED ACCOUNT No. VII-C.				
LAND REVENUE.				
Recoveries on account of Survey and Settlement charges.				
Recoveries on account of City Survey operations	7,000		17,000	
Recoveries on account of cost of boundary marks recoverable from land holders	3,000		3,000	
TOTAL ..	10,000	4,000	20,000	4,531

VIII—PROVINCIAL EXCISE.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
Country spirits	VIII-A	16,00,000	16,00,000	15,00,000	17,33,024
Country fermented liquor	VIII-B	22,000	25,000	20,000	28,079
Malt liquors	VIII-C	9,000	12,000	12,000	11,151
Wines and spirits (Foreign liquors other than beer, medicated wines and commercial spirits) ..	VIII-D	4,00,000	4,90,000	4,90,000	5,73,465
Receipts from commercial spirits including denatured spirits and medicated wines		31,000	35,000	30,000	33,841
Opium	VIII-E	4,20,000	4,37,000	4,80,000	4,93,367
Duty on medicinal and toilet preparations containing alcohol, opium, etc.		...	...	...	540
Hemp and other drugs	VIII-F	2,33,000	4,00,000	6,60,000	7,48,525
Receipts from Distilleries	VIII-G	3,92,000	4,00,000	4,00,000	...
Fines, confiscations and miscellaneous	VIII-H	9,000	9,000	9,000	2,63,415
Recoveries of overpayments		...	...	...	421
Collection of payments for services rendered ...		...	...	1,000	10,421
Receipts in England..		...	...	...	3,023
Loss or gain by exchange		...	...	...	16
TOTAL ...		31,16,000	34,08,000	36,02,000	38,99,288
Deduct—Refunds		—1,16,000	—2,00,000	—1,04,000	—1,53,299
TOTAL ...		30,00,000	32,08,000	34,98,000	37,45,989

DETAILED ACCOUNT No. VIII-A.

PROVINCIAL EXCISE.

Country Spirits.

DETAILS.				
Still-head duty	11,25,000	11,50,000	10,50,000	12,04,936
Licence fees (*a*)	4,75,000	4,50,000	4,50,000	5,28,088
TOTAL ...	16,00,000	16,00,000	15,00,000	17,33,024

DETAILED ACCOUNT No. VIII-B.

PROVINCIAL EXCISE.

Country Fermented Liquor.

DETAILS.				
Tree-tax receipts	2,000	4,000	1,000	2,789
Licence fees (*a*)	20,000	21,000	19,000	25,290
TOTAL ...	22,000	25,000	20,000	28,079

DETAILED ACCOUNT No. VIII-C.

PROVINCIAL EXCISE.

Malt Liquors.

DETAILS.				
Duty on beer manufactured in India	1,000	3,000	1,000	1,469
Licence fees for sale of beer manufactured in India or elsewhere ...	8,000	9,000	11,000	9,682
TOTAL ...	9,000	12,000	12,000	11,151

(*a*) Include vend fees also.

VIII—PROVINCIAL EXCISE.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
DETAILED ACCOUNT No. VIII-D.				
PROVINCIAL EXCISE.				
Wines and Spirits (Foreign liquors other than beer, medicated wines and Commercial Spirits).				
DETAILS.				
Duty on Wines and Spirits manufactured in India and classed as Foreign Liquor	2,000	3,000	1,000	4,065
Licence fees for the sale of Foreign Liquor generally whether imported or manufactured in India	2,23,000	2,77,000	2,80,000	3,37,000
Excise pass fee on Foreign Liquor	1,75,000	2,10,000	2,09,000	2,32,400
TOTAL ...	4,00,000	4,90,000	4,90,000	5,73,465
DETAILED ACCOUNT No. VIII-E.				
PROVINCIAL EXCISE.				
Opium.				
DETAILS.				
Cost price of Excise Opium	90,000	90,000	1,04,000	1,31,555
Gain on sale of Excise Opium	1,80,000	1,90,000	2,06,000	2,00,152
Licence fees (a)	1,50,000	1,57,000	1,70,000	1,61,660
TOTAL ...	4,20,000	4,37,000	4,80,000	4,93,367
DETAILED ACCOUNT No. VIII-F.				
PROVINCIAL EXCISE.				
Hemp and other Drugs.				
DETAILS.				
Duty on Ganja	26,000	26,000	7,000	25,555
Duty on Bhang	1,07,000	1,15,000	1,00,000	1,12,571
Duty on Charas	...	1,06,000	2,37,000	3,07,422
Licence fees (including warehouse dues) (a)	1,00,000	1,53,000	3,16,000	3,02,977
TOTAL ...	2,33,000	4,00,000	6,60,000	7,48,525
DETAILED ACCOUNT No. VIII-G.				
Receipts from Distilleries.				
DETAILS.				
Sale proceeds of country liquor.				
Cost price of country liquor	1,80,000	1,80,000	2,00,000	...
Bottling charges	...	...	...	
Miscellaneous including gain on liquor	2,12,000	2,20,000	2,00,000	
TOTAL ...	3,92,000	4,00,000	4,00,000	...
DETAILED ACCOUNT No. VIII-H.				
PROVINCIAL EXCISE.				
Fines, Confiscations and Miscellaneous.				
DETAILS.				
Fines and forfeitures	3,000	3,000	3,000	3,470
Miscellaneous	6,000	6,000	6,000	5,561
Gain on liquor (contract supply area)	†	†	†	2,54,384
TOTAL ...	9,000	9,000	9,000	2,63,415

(a) Include vend fees also

IX—STAMPS	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.—Non-Judicial—		Rs.	Rs.	Rs.	Rs.
Sale of other non-judicial stamps	IX-A	9,38,000	9,43,000	9,93,000	9,43,867
Duty on impressing documents	IX-B	6,000	5,000	5,000	7,265
Fines and penalties		5,000	4,000	4,500	5,031
Miscellaneous	IX-C	...	..	500	100
Total ...		9,49,000	9,52,000	10,03,000	9,56,263
Deduct—Refunds ...		—13,000	—19,000	—12,000	—14,732
TOTAL A—Non-Judicial stamps ..		9,36,000	9,33,000	9,91,000	9,41,531
B.—Judicial—					
Court fees realised in stamps		7,73,000	7,73,000	7,13,000	7,50,124
Fines and penalties		...	...	...	...
Miscellaneous	IX-D	...	...	...	22
Total ...		7,73,000	7,73,000	7,13,000	7,50,146
Deduct—Refunds ...		—4,000	—4,000	—4,000	—2,696
TOTAL B—Judicial stamps ...		7,69,000	7,69,000	7,09,000	7,47,450
GRAND TOTAL ...		17,05,000	17,02,000	17,00,000	16,88,981

DETAILED ACCOUNT No. IX-A.
STAMPS (Non-Judicial).
Sale of other Non-Judicial Stamps.

SALE OF GENERAL (NON-JUDICIAL) STAMPS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Impressed Stamps—				
Impressed Stamp Papers	4,37,000		4,40,300	4,29,093
Bills of Lading	23,000		39,000	43,614
Hundi Stamped Papers	24,000		26,600	24,130
Special Impressed (Adhesive) Labels—				
Hundis or Bills of Exchange denoted with Special Adhesive Stamps ..	40,000		42,000	41,013
Insurance Policies	...		...	...
Advocates, Vakils and Attorneys (High Court)	20,500		20,000	23,200
Unstamped Documents	2,24,000		2,50,000	2,12,740
Insurance Stamps	10,000		11,000	10,012
Foreign Bill Stamps—				
Foreign Bill	40,000		43,000	37,912
Notarial	700		1,150	704
Share Transfer Stamps	14,700		18,000	15,272
Agreement Stamps	400		400	425
Brokers' Notes Stamps	700		800	693
Other Non-Judicial Revenue Stamps	1,03,000		1,00,750	1,05,059
TOTAL ...	9,38,000	9,43,000	9,93,000	9,43,867

DETAILED ACCOUNT No. IX-B. STAMPS (Non-Judicial). Duty on Impressing Documents.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Duty on embossing receipts and other Stamps	1,400		1,100	1,081
Duty on embossing two-anna Stamps on forms of agreements and contracts	...		200	31
Duty on documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	...		...	242
Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899	4,600		3,700	5,906
Other Items	...		...	5
TOTAL ...	6,000	5,000	5,000	7,265

DETAILED ACCOUNT No. IX-C. STAMPS (Non-Judicial). Miscellaneous.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Composition Duty	...		...	...
Adjudication Fees	..		90	15
Other Items	...		410	85
TOTAL ...	...	...	500	100

DETAILED ACCOUNT No. IX-D. STAMPS (Judicial). Miscellaneous.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Composition of Stamp Duty	...		...	5
Adjudication Fees	...		...	5
Other Items	...		...	12
TOTAL ...	...	...	...	22

X.—FOREST.	Detailed Account, No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts. 1938 39.
		Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	X-A	5,200	5,000	6,200	4,918
II.—Timber and other produce removed from the forests by consumers or purchasers ...	X-B	6,05,500	7,00,000	6,23,000	7,73,882
III.—Drift and waif wood and confiscated forest produce		500	...	400	1,182
IV.—Miscellaneous	X-C	79,500	72,000	71,500	87,559
For Rounding ...		+300	...	—100	...
TOTAL ..		6,91,000	7,77,000	7,01,000	8,67,541
Deduct—Refunds ...		—3,000	—3,000	—3,000	—2,854
TOTAL ...		6,88,000	7,74,000	6,98,000	8,64,687

DETAILED ACCOUNT No. X-A.

FOREST.

Timber, etc., removed from the Forests by Government Agency.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts. 1938 39.
(a) Timber	4,000		3,900	
(b) Firewood and charcoal	1,000		2,000	
(c) Grass and other minor produce	200		300	
TOTAL ...	5,200	5,000	6,200	4,918

DETAILED ACCOUNT No. X-B.

FOREST.

Timber, etc., removed from the Forests by Consumers or Purchasers.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts. 1938 39.
(a) Timber	88,000		1,02,000	
(b) Firewood and charcoal	4,30,000		4,55,000	
(c) Grazing and fodder grass	72,000		50,000	
(d) Other minor produce	15,500		16,000	
TOTAL ...	6,05,500	7,00,000	6,23,000	7,73,882

DETAILED ACCOUNT No. X-C.

FOREST.

Miscellaneous.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts. 1938 39.
(a) Fines and Forfeitures	4,300		4,300	
(b) Refunds	200		200	
(c) Other sources	75,000		67,000	
(d) Recovery of Establishment charges	...		...	
TOTAL ...	79,500	72,000	71,500	87,559

XI—REGISTRATION.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
FEES FOR REGISTERING DOCUMENTS		1,96,700	1,98,600	1,98,600	1,97,277
FEES FOR COPIES OF REGISTERED DOCUMENTS		2,500	2,400	2,400	2,709
MISCELLANEOUS	XI-A	1,900	2,000	2,000	1,977
TOTAL ...		2,01,100	2,03,000	2,03,000	2,01,963
Deduct—REFUNDS ...		—1,100	—1,000	—1,000	—1,956
TOTAL ...		2,00,000	2,02,000	2,02,000	2,00,007

DETAILED ACCOUNT No. XI-A.

REGISTRATION.

Miscellaneous.

Fines and Penalties	1,500		1,520	1,498
Fees for authentication of Powers of Attorney	320		380	342
Other Items	80		100	137
TOTAL ...	1,900	2,000	2,000	1,977

XII.—RECEIPTS UNDER MOTOR VEHICLES ACTS.	Detailed Account No.	Budget Estimate 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Receipts under the Indian Motor Vehicles Act ...	XII-A	27,900	54,800	2,00,000	2,09,829
Receipts under the Provincial Motor Vehicles Taxation Act.	XII-B	1,97,000	2,04,000	...	...
Fees and other receipts		300	300	...	25
TOTAL ...		2,25,200	2,59,100	2,00,000	2,09,854
Deduct—REFUNDS ...		—200	—3,100	...	...
TOTAL ...		2,25,000	2,56,000	2,00,000	2,09,854

DETAILED ACCOUNT No. XII-A.

RECEIPTS UNDER THE INDIAN MOTOR VEHICLES ACT.

Fees for registration of motor vehicles	7,300		2,00,000	1,66,243
Fees for driving licenses and permits...	20,600			43,586
TOTAL ...	27,900	54,800	2,00,000	2,09,829

DETAILED ACCOUNT No. XII-B.

RECEIPTS UNDER THE PROVINCIAL MOTOR VEHICLES TAXATION ACT.

Tax	1,92,700		...	...
Other miscellaneous receipts	4,300		...	...
TOTAL ...	1,97,000	2,04,000	...	...

XIII.—OTHER TAXES AND DUTIES.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
A.—Taxes on Luxuries, including Taxes on Entertainments, Amusements Betting and Gambling—				
Entertainment Tax	1,80,000	1,85,000	1,15,700	1,27,501
Betting Tax—				
Totalisator	45,000	50,000	45,000	10,353
Bookmakers	3,500	2,000	5,000	...
TOTAL ...	2,28,500	2,37,000	1,65,700	1,37,854
Deduct—Refunds ...	—200	—1,000	—200	—218
TOTAL ...	2,28,300	2,36,000	1,65,500	1,37,636
B.—Receipts from Electricity Duties...	1,75,000	1,72,000	1,14,000	1,45,948
Deduct—Refunds ...	...	...	...	—14
TOTAL ...	1,75,000	1,72,000	1,14,000	1,45,934
C.—Receipts from Tobacco Duties	55,000	64,000	55,000	80,938
Deduct—Refunds ...	—300	—1,000	—300	—228
TOTAL ...	54,700	63,000	54,700	80,710
D.—Other Items—				
Receipts on account of Sind Sales of Motor Spirit Taxation Act, 1939..	1,25,000	74,000	...	...
For rounding	...	...	—200	...
GRAND TOTAL ...	5,83,000	5,45,000	3,34,000	3,64,280

XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

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XVII.—Irrigation, Navigation, Embankment add Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1940-41.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.				
(1) PRODUCTIVE WORKS.				
GROSS RECEIPTS.				
Direct Receipts.				
Water rates ...	XVII-A	2,61,500	85,900	3,47,400
Owners' rates		...	...	...
Water-supply of Towns ...		...	...	...
Sales of Water		14,200	5,900	20,100
Plantations ...		7,800	300	8,100
Other canal produce		14,600	2,000	16,600
Water-power		...	...	...
Navigation ...		2,100	...	2,100
Rents		70,800	4,800	75,600
Fines		21,900	8,100	30,000
Miscellaneous...		74,900	4,700	79,600
Recoveries of expenditure		2,600	600	3,200
Deduct—Refunds		—400	—100	—500
Total ...		4,70,000	1,12,200	5,82,200
Indirect Receipts.				
Portion of Land Revenue due to Works		1,10,24,000	16,56,000	1,26,80,000
Total, Gross Receipts ...		1,14,94,000	17,68,200	1,32,62,200
Deduct—				
(i) Working Expenses	XVII-B	43,15,000	6,63,000	49,78,000
(ii) Collection charges in the Civil Department— In respect of portion of Land Revenue due to Works		3,25,000	98,000	4,23,000
In respect of Direct Receipts ...		9,000	5,200	14,200
Total ...		46,49,000	7,66,200	54,15,200
Net Revenue, (1) Productive Works		68,45,000	10,02,000	78,47,000

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,84,800	1,53,200	4,38,000	2,40,200	1,59,300	3,99,500	2,56,460	1,34,901	3,91,361
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
13,000	8,900	21,900	11,400	1,100	12,500	15,484	3,769	19,253
7,400	2,500	9,900	7,000	1,700	8,700	7,045	2,051	9,096
18,500	5,000	23,500	15,200	3,400	18,600	24,220	5,805	30,025
...	..	...	...	...	...	24	...	24
2,000	..	2,000	2,100	...	2,100	1,668	8	1,676
72,900	5,900	78,800	65,000	5,500	70,500	83,166	5,441	88,607
19,400	8,300	27,700	26,700	27,000	53,700	26,084	8,097	34,181
69,300	15,900	85,200	79,900	11,500	91,400	79,716	17,937	97,653
5,000	4,300	9,300	1,97,800	2,300	2,00,100	33,395	981	34,376
−5,300	−4,000	−9,300	−300	−100	−400	−6,542	−4,744	−11,286
4,87,000	2,00,000	6,87,000	6,45,000	2,11,700	8,56,700	5,20,720	1,74,246	6,94,966
1,15,10,000	21,80,000	1,36,90,000	1,06,10,000	21,80,000	1,27,90,000	1,10,03,997	20,19,360	1,30,23,357
1,19,97,000	23,80,000	1,43,77,000	1,12,55,000	23,91,700	1,36,46,700	1,15,24,717	21,93,606	1,37,18,323
45,32,000	15,82,000	61,14,000	50,19,000	13,78,000	63,97,000	48,25,537	15,19,051	63,44,588
3,40,000	1,27,000	4,67,000	3,13,000	1,27,000	4,40,000	3,24,785	1,16,941	4,41,726
9,000	8,800	17,800	9,000	8,900	17,900	8,200	4,882	13,082
48,81,000	17,17,800	65,98,800	53,41,000	15,13,900	68,54,900	51,58,522	16,40,874	67,99,396
71,16,000	6,62,200	77,78,200	59,14,000	8,77,800	67,91,800	63,66,195	5,52,732	69,18,927

XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1940-41.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
(2) UNPRODUCTIVE WORKS.				
GROSS RECEIPTS.				
Direct Receipts.				
Water rates		...	71,600	71,600
Owners' rates		...	...	...
Water-supply of Towns		...	...	...
Sales of Water		...	900	900
Plantations		...	1,900	1,900
Other canal produce		...	5,400	5,400
Water-power		...	...	...
Navigation		...	...	...
Rents		...	1,400	1,400
Fines		...	4,000	4,000
Miscellaneous...	XVII-A	...	8,600	8,600
Recoveries of expenditure		...	1,800	1,800
Deduct—Refunds		...	—4,800	—4,800
Total ...		..	90,800	90,800
Indirect Receipts.				
Portion of Land Revenue due to Works		...	8,67,000	8,67,000
Total, Gross Receipts ...		...	9,57,800	9,57,800
Deduct—				
(i) Working Expenses	XVII-B	...	7,76,000	7,76,000
(ii) Collection charges in the Civil Department—				
In respect of portion of Land Revenue due to Works		...	49,000	49,000
In respect of Direct Receipts		...	3,800	3,800
Total ...		...	8,28,800	8,28,800
Net Revenue, (2) Unproductive Works		...	1,29,000	1,29,000

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
...	5,000	5,000	...	2,000	2,000	...	4,683	4,683
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	100	100	...	..	...	...	2	2
...	100	100	...	...	...	...	87	87
...	1,500	1,500	...	3,700	3,700	...	2,588	2,588
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	..	...
...	200	200	...	100	100	..	104	104
...	1,300	1,300	...	1,200	1,200	...	1,433	1,433
...	800	800	...	1,200	1,200	...	1,046	1,046
...	700	700	...	300	300	...	16	16
...	—3,700	—3,700	...	—200	—200	...	−28	−28
...	6,000	6,000	...	8,300	8,300	...	9,931	9,931
...	95,000	95,000	...	95,000	95,000	...	1,27,942	1,27 942
...	1,01,000	1,01,000	...	1,03,300	1,03,300	...	1,37,873	1,37,873
...	1,74,000	1,74,000	...	1,85,000	1,85,000	...	1,60,118	1,60,118
	5,000	5,000						
...			...	5,000	5,000	...	7,326	7,326
...	200	200	...	100	100	...	342	342
...	1,79,200	1,79,200	...	1,90,100	1,90,100	...	1,67,786	1,67,786
...	—78,200	—78,200	...	—86,800	—86,800	...	—29,913	− 29,913

XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1940-41.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
GRAND TOTAL.				
GROSS RECEIPTS.				
Direct Receipts.				
Water-rates		2,61,500	1,57,500	4,19,000
Owners' rates	...	...	...	...
Water-supply of Towns	...	...	...	...
Sales of Water		14,200	6,800	21,000
Plantations		7,800	2,200	10,000
Other canal produce		14,600	7,400	22,000
Water-power		...	...	...
Navigation		2,100	...	2,100
Rents		70,800	6,200	77,000
Fines		21,900	12,100	34,000
Miscellaneous	XVII-A	74,900	13,300	88,200
Recoveries of expenditure		2,600	2,400	5,000
Deduct—Refunds		−400	−4,900	−5,300
Total ...		4,70,000	2,03,000	6,73,000
Indirect Receipts.				
Portion of Land Revenue due to Works (*vide* page 15)		1,10,24,000	25,23,000	1,35,47,000
Total, Gross Receipts ...		1,14,94,000	27,26,000	1,42,20,000
Deduct—				
(i) Working Expenses	XVII-B	43,15,000	14,39,000	57,54,000
(ii) Collection charges in the Civil Department—				
In respect of portion of Land Revenue due to Works		3,25,000	1,47,000	4,72,000
In respect of Direct Receipts		9,000	9,000	18,000
Total ...		46,49,000	15,95,000	62,44,000
Grand Total, Net Revenue ...		68,45,000	11,31,000	79,76,000

Revenue Commissioner for Sind ... ...

Add—Credits on account of sale-proceeds of occupancy rights ... ...

Deduct—Share due to Old Irrigation ... ...

Deduct—Collection charges in the Civil Department ... ...

Total, Portion of Land Revenue due to Works... ... ...

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,84,800	1,58,200	4,43,000	2,40,200	1,61,300	4,01,500	2,56,460	1,39,584	3,96,044
...	..	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
13,000	9,000	22,000	11,400	1,100	12,500	15,484	3,771	19,255
7,400	2,600	10,000	7,000	1,700	8,700	7,045	2,138	9,183
18,500	6,500	25,000	15,200	7,100	22,300	24,220	8,393	32,613
...	...	...	...	...	...	24	...	24
2,000	...	2,000	2,100	...	2,100	1,668	8	1,676
72,900	6,100	79,000	65,000	5,600	70,600	83,166	5,545	88,711
19,400	9,600	29,000	26,700	28,200	54,900	26,084	9,530	35,614
69,300	16,700	86,000	79,900	12,700	92,600	79,716	18,983	98,699
5,000	5,000	10,000	1,97,800	2,600	2,00,400	33,395	997	34,392
−5,300	−7,700	−13,000	−300	−300	−600	−6,542	−4,772	−11,314
4,87,000	2,06,000	6,93,000	6,45,000	2,20,000	8,65,000	5,20,720	1,84,177	7,04,897
1,15,10,000	22,75,000	1,37,85,000	1,06,10,000	22,75,000	1,28,85,000	1,10,03,997	21,47,302	1,31,51,299
1,19,97,000	24,81,000	1,44,78,000	1,12,55,000	24,95,000	1,37,50,000	1,15,24,717	23,31,479	1,38,56,196
45,32,000	17,56,000	62,88,000	50,19,000	15,63,000	65,82,000	48,25,537	16,79,169	65,04,706
3,40,000	1,32,000	4,72,000	3,13,000	1,32,000	4,45,000	3,24,785	1,24,267	4,49,052
9,000	9,000	18,000	9,000	9,000	18,000	8,200	5,224	13,424
48,81,000	18,97,000	67,78,000	53,41,000	17,04,000	70,45,000	51,58,522	18,08,660	69,67,182
71,16,000	5,84,000	77,00,000	59,14,000	7,91,000	67,05,000	63,66,195	5,22,819	68,89,014

Barrage.	Non-Barrage.	Total.
1,08,46,000	27,95,000	1,36,41,000
1,78,000	76,000	2,54,000
...	−3,48,000	−3,48,000
−3,25,000	−1,47,000	−4,72,000
1,06,99,000	23,76,000	1,30,75,000

XVII.—Irrigation, Navigation, Embankment add Drainage Works for which Capital Accounts are kept.	Detailed Account No.	Budget Estimate, 1940-41.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
DETILED ACCOUNT No. XVII-A.				
GROSS RECEIPTS.				
DIRECT RECEIPTS.				
Miscellaneous.				
(1) Productive Works—				
(i) Sale of right of fishing		7,100	2,000	9,100
(ii) Tank-bed cultivation		...	...	...
(iii) Rents of P. W. lands		9,000	700	9,700
(iv) Other miscellaneous revenue		58,800	2,000	60,800
Total ...		74,900	4,700	79,600
(2) Un-productive Works—				
(i) Sale of right of fishing		...	7,100	7,100
(ii) Tank-bed cultivation		...	...	...
(iii) Rents of P. W. lands		...	800	800
(iv) Other miscellaneous revenue		...	700	700
Total ...		...	8,600	8,600
Grand Total—				
(i) Sale of right of fishing		7,100	9,100	16,200
(ii) Tank-bed cultivation		...	...	...
(iii) Rents of P. W lands		9,000	1,500	10,500
(iv) Other miscellaneoue revenue		58,800	2,700	61,500
Total ...		74,900	13,300	88,200

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7,000	10,000	17,000	7,800	7,700	15,500	6,988	9,570	16,558
...	...	...	...	...	...	...	...	...
6,800	1,900	8,700	10,000	800	10,800	11,428	2,012	13,440
55,500	4,000	59,500	62,100	3,000	65,100	61,300	6,355	67,655
69,300	15,900	85,200	79,900	11,500	91,400	79,716	17,937	97,653
...	1,200	1,200	...	1,200	1,200	...	977	977
...	...	...	...	...	...	...	...	...
...	400	400	...	500	500	...	405	405
...	—800	—800	...	—500	—500	...	—336	—336
...	800	800	...	1,200	1,200	...	1,046	1,046
7,000	11,200	18,200	7,800	8,900	16,700	6,988	10,547	17,535
...	...	...	...	...	...	...	...	...
6,800	2,300	9,100	10,000	1,300	11,300	11,428	2,417	13,845
55,500	3,200	58,700	62,100	2,500	64,600	61,300	6,019	67,319
69,300	16,700	86,000	79,900	12,700	92,600	79,716	18,983	98,699

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Detailed Account No. XVII-B. **Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.** *Deduct*—WORKING EXPENSES.		Detailed Account No.	Budget Estimate, 1940-41. Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(1) PRODUCTIVE WORKS.					
I.—Extensions and Improvements	Voted ...	XVII-B(1)	1,17,500	22,500	1,40,000
II.—Maintenance and Repairs	Voted ...	XVII-B(2)	24,39,300	3,99,200	28,38,500
III.—Establishment	*Charged* .	XVII-B (3)	*2,54,800*	*42,000*	*2,96,800*
	Voted ...		16,82,000	1,96,900	18,78,900
IV.—Tools and Plant	Voted ...	XVII-B(4)	12,860	2,120	14,980
V.—Suspense	Voted ...		...	...	...
VI.—Charges in England	*Charged* .		...	...	...
	Voted ...		...	...	...
VII.—Loss or gain by exchange	*Charged* .		...	...	...
	Voted ...		...	...	...
VIII.—*Deduct*—Recoveries on revenue account	Voted ...		—1,92,000	...	- 1,92,000
(Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil).					
Add—Lump sum provision for regrant of lapses	...		...	...	...
Deduct—On account of probable lapses in the Budget year ...	...		...	...	...
For rounding	*Charged* .		*+ 200*	...	+ 200
	Voted ...		+ 340	+ 280	+ 620
	Total ...		43,15,000	6,63,000	49,78,000
TOTAL ...	*Charged* .		*2,55,000*	*42,000*	*2,97,000*
	Voted ...		40,60,000	6,21,000	46,81,000

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,40,300	1,19,500	3,59,800	99,300	35,900	1,35,200	95,084	53,792	1,48,876
24,91,200	9,05,000	33,96,200	27,24,000	8,22,000	35,46,000	27,01,253	8,65,138	35,66,391
2,68,600	*1,00,600*	*3,69,200*	*2,95,000*	*89,600*	*3,84,600*	*2,88,009*	*1,01,319*	*3,89,328*
17,05,700	4,52,700	21,58,400	18,80,400	4,24,500	23,04,900	19,22,325	4,93,280	24,15,605
9,700	3,600	13,300	20,500	6,200	26,700	15,671	5,522	21,193
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
+100	*+30*	*+130*	...	...	...	...	...	...
+10	+5	+15	...	...	...	...	...	...
−1,84,000	...	−1,84,000	...	...	...	−1,96,805	...	−1,96,805
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
+300	*+370*	*+670*	...	*−600*	*−600*	...	...	...
+90	+195	+285	−200	+400	+200	...	...	...
45,32,000	15,82,000	61,14,000	50,19,000	13,78,000	63,97,000	48,25,537	15,19,051	63,44,588
2,69,000	*1,01,000*	*3,70,000*	*2,95,000*	*89,000*	*3,84,000*	*2,88,009*	*1,01,319*	*3,89,328*
42,63,000	14,81,000	57,44,000	47,24,000	12,89,000	60,13,000	45,37,528	14,17,732	59,55,260

Detailed Account No. XVII-B **Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.** *Deduct*—WORKING EXPENSES—*contd.*		Detailed Account No.	Budget Estimate, 1940-41. Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(2) UNPRODUCTIVE WORKS.					
I.—Extensions and Improvements	Voted ...	XVII-B(1)	...	6,600	6,600
II.—Maintenance and Repairs	Voted ...	XVII-B(2)	...	4,87,500	4,87,500
III.—Establishment	*Charged* .	XVII-B(3)	...	49,200	49,200
	Voted ...		...	2,30,800	2,30,800
IV.—Tools and Plant	Voted ...	XVII-B(4)	...	2,480	2,480
V.—Suspense	Voted ...		...	...	...
VI.—Charges in England	*Charged* .		...	...	...
	Voted ...		...	...	...
VII.—Loss or gain by exchange	*Charged* .		...	...	...
	Voted ...		...	...	...
VIII.—*Deduct*—Recoveries on revenue account ...	Voted ...		...	...	...
Add—Lump sum provision for re-grant of lapses			...	...	..
Deduct—On account of probable lapses in the Budget year			...	...	...
For rounding	*Charged* .		...	—200	—200
	Voted ...		...	—380	—380
	Total ...		...	7,76,000	7,76,000
TOTAL ...	*Charged* .		...	49,000	49,000
	Voted ...		...	7,27,000	7,27,000

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	19,800	19,800	...	1,500	1,500	...	1,664	1,664
...	93,200	93,200	...	1,13,000	1,13,000	...	93,712	93,712
...	*11,200*	*11,200*	...	*12,600*	*12,600*	...	*11,163*	*11,163*
...	49,900	49,900	...	56,700	56,700	...	53,001	53,001
...	400	400	...	800	800	...	578	578
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	*—200*	*—200*	...	*+400*	*+400*	...	...	...
...	—300	—300	...	...	...	...	...	...
...	1,74,000	1,74,000	...	1,85,000	1,85,000	...	1,60,118	1,60,118
...	*11,000*	*11,000*	...	*13,000*	*13,000*	...	*11,163*	*11,163*
...	1,63,000	1,63,000	...	1,72,000	1,72,000	...	1,48,955	1,48,955

Detailed Account No. XVII-B. **Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.** *Deduct*—WORKING EXPENSES—*concld.*		Detailed Account No.	Budget Estimate, 1940-41		
			Lloyd Barrage.	Other than Lloyd Barrage.	Total.
			Rs.	Rs.	Rs.
A—IRRIGATION WORKS.					
GRAND TOTAL.					
I.—Extensions and Improvements	Voted ...	XVII-B(1)	1,17 500	29,100	1,46,600
II.—Maintenance and Repairs	Voted ...	XVII-B(2)	24,39,300	8,86,700	33,26,000
III.—Establishment	*Charged* .	XVII-B(3)	*2,54,800*	*91,200*	*3,46,000*
	Voted ...		16,82,000	4,27,700	21,09,700
IV.—Tools and Plant	Voted ...	XVII-B(4)	12,860	4,600	17,460
V.—Suspense	Voted ...		...	...	...
VI.—Charges in England	*Charged* .		...	...	...
	Voted ...		...	...	...
VII.—Loss or gain by exchange	*Charged* .		...	...	...
	Voted ...		...	...	...
VIII.—*Deduct*—Recoveries on revenue account ...	Voted ...		−1,92,000	...	−1,92,000
(Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil.)					
Add—Lump sum provision for re-grant of lapses...			...	...	...
Deduct—On account of probable lapses in the Budget year			...	...	...
For rounding	*Charged* .		*+200*	*−200*	...
	Voted ...		+340	−100	+240
	Total ...		43,15,000	14,39,000	57,54,000
TOTAL ...	*Charged* ...		*2,55,000*	*91,000*	*3,46,000*
	Voted ...		40,60,000	13,48,000	54,08,000

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,40,300	1,39,300	3,79,600	99,300	37,400	1,36,700	95,084	55,456	1,50,540
24,91,200	9,98,200	34,89,400	27,24,000	9,35,000	36,59,000	27,01,253	9,58,850	36,60,103
2,68,600	*1,11,800*	*3,80,400*	*2,95,000*	*1,02,200*	*3,97,200*	*2,88,009*	*1,12,482*	*4,00,491*
17,05,700	5,02,600	22,08,300	18,80,400	4,81,200	23,61,600	19,22,325	5,46,281	24,68,606
9,700	4,000	13,700	20,500	7,000	27,500	15,671	6,100	21,771
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	..	...	...
100	*30*	*130*	..	...	...	...	...	...
10	5	15	...	...	...	.	...	...
−1,84,000	...	−1,84,000	...	...	...	−1,96,805	.	−1,96,805
...			..	...	...	..	...	...
...	...	...	...	...	...	...	...	...
+300	*+170*	*+470*	...	*—200*	*—200*	...	...	...
+90	—105	—15	—200	+400	+200	.	...	...
45,32,000	17,56,000	62,88,000	50,19,000	15,63,000	65,82,000	48,25,537	16,79,169	65,04,706
2,69,000	*1,12,000*	*3,81,000*	*2,95,000*	*1,02,000*	*3,97,000*	*2,88,009*	*1,12,482*	*4,00,491*
42,63,000	16,44,000	59,07,000	47,24,000	14,61,000	61,85,000	45,37,528	15,66,687	61,04,215

Item No.	DETILED ACCOUNT No. XVII-B-(1) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. EXTENSIONS AND IMPROVEMENTS.	Budget Estimate, 1940-41.		
		Lloyd Barrage.	Other than Lloyd Barrage.	Total.
		Rs.	Rs.	Rs.
	DISCRETIONARY GRANTS.			
	(1) Productive Works			
1	Chief Engineer in Sind ...	10,000	...	10,000
2	Superintending Engineer, Northern Sind Circle ...	3,500	3,500	7,000
3	Superintending Engineer, Southern Sind Circle ...	4,500	...	4,500
4	Superintending Engineer, Rohri Canal Circle ...	10,000	...	10,000
5	Superintending Engineer, Western Sind Circle...	7,500	...	7,500
6	Superintending Engineer, Eastern Sind Circle ...	5,000	...	5,000
7	Indus River Commission ...	15,000	...	15,000
	Total ...	55,500	3,500	59,000
8	*Deduct*—Adjustment on account of old maintenance charges ...	...	...	...
	Total ...	55,500	3,500	59,000
	(2) Unproductive Works.			
9	Superintending Engineer, Northern Sind Circle...	..	2,000	2,000
10	Superintending Engineer, Southern Sind Circle ...	...	7,499	7,499
	Total ...	...	9,499	9,499
11	*Deduct*—Adjustment on account of old maintenance charges ...	...	—2,899	—2,899
	Total ...	...	6,600	6,600
	TOTAL—DISCRETIONARY GRANTS ...	55,500	10,100	65,600

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.	Lloyd Barrage.	Other than Lloyd Barrage.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	...	...	...
4,500	4,200	8,700	1,000	5,000	6,000	2,601	2,075	4,676
7,500	7,494	14,994	7,500	7,494	14,994	6,239	8,497	14,736
18,500	...	18,500	20,000	...	20,000	9,248	...	9,248
3,800	...	3,800	5,000	...	5,000	4,369	...	4,369
5,000	...	5,000	5,000	...	5,000	5,130	...	5,130
15,000	...	15,000	15,000	...	15,000	1,179	...	1,179
54,300	11,694	65,994	53,500	12,494	65,994	28,766	10,572	39,338
...	−1,994	−1,994	...	−1,994	−1,994	...	−1,994	−1,994
54,300	9,700	64,000	53,500	10,500	64,000	28,766	8,578	37,344
...	1,600	1,600	...	2,000	2,000	...	1,315	1,315
...	405	405	...	405	405	...	905	905
...	2,005	2,005	...	2,405	2,405	...	2,220	2,220
...	−905	−905	...	−905	−905	...	−905	−905
...	1,100	1,100	...	1,500	1,500	...	1,315	1,315
54,300	10,800	65,100	53,500	12,000	65,500	28,766	9,893	38,659

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Item No.	DETAILED ACCOUNT No. XVII-B(I). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. EXTENSIONS AND IMPROVEMENTS—*contd.*	Total Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—PRODUCTIVE WORKS.						
	WORKS IN PROGRESS.						
	Lloyd Barrage Unified System.						
	ROHRI CANAL CIRCLE.						
	Rohri Division.						
1	Extending Jatoi Minor from R. D. 41,000 to R. D. 46,375... ...	7,862	...	5,700	1,500	...	...
2	Extending Khan Wahan Minor from R. D. 42,800 to 49,950... ...	7,598	...	6,000	800	...	...
3	Extending Bhogri Minor from R. D. 15,400 to R. D. 19,800... ...	5,705	...	4,700	400	...	...
4	Extending Haji Minor from R. D. 10,000 to R. D, 14,000... ...	6,118	...	4,300	1,500	...	...
5	Extending Morio Minor	6,484	...	5,000	1,000	...	...
6	Extending Gul Minor from R. D. 38,500 to R. D. 41,500... ...	2,469	...	1,500	800	...	...
	Nasrat Division.						
7	Scrapping of tail portion of Jam Laghari Minor ex. Chodkio Minor and providing water-supply for the areas affected from Dhoro Naro minor	2,871	...	800	2,000	...	...
	Total, Rohri Canal Circle ...			28,000	8,000	...	...
	SOUTHERN SIND CIRCLE.						
	Hyderabad Division.						
8	Excavating Tajpur Minor *ex* Rohri Canal	29,068	91	2,000	26,900	24,000	91
	Total, Southern Sind Circle ...			2,000	26,900	24,000	91
	BUND WORKS UNDER THE CONTROL OF THE INDUS RIVER COMMISSION.						
	Karachi Canals Division.						
9	Constructing a Retired Loop behind miles 1/1 to 5/2 of the Kookawari Bund	1,12,026	...	22,000	90,000	...	...
10	Constructing a New Loop behind miles 8/7 to tail of the Kookawari Bund	31,263	..	10,000	10,000	...	...
	Total, Indus River Commission ...			32,000	1,00,000	...	...
	Discretionary Grants			55,500	54,300	53,500	28,766
	Works completed or to be completed.			..	51,100	21,800	66,227
	Total, (I) Productive Works - Lloyd Barrage Unified System ...			1,17,500	2,40,300	99,300	95,084

Item No.	DETAILED ACCOUNT No. XVII-B(I). **Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.** EXTENSIONS AND IMPROVEMENTS—*concld.*	Total Estimated cost.	Expenditure to end of 1938-39.	Budget Estimate 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—PRODUCTIVE WORKS —*concld.*						
	WORKS IN PROGRESS—*concld.*						
	OTHER THAN LLOYD BARRAGE UNIFIED SYSTEM.						
	NORTHERN SIND CIRCLE.						
	Shikarpur Canals Division.						
	Sind Canal and Branches—						
11	Providing steel gates for sluices on Sind Canal from mile 0/0 to mile 25/0, on both sides	17,194	...	7,200	8,000	...	...
	Begari Canals Division.						
	Begari Canal						
12	Extension of Choi Branch *ex* Begari Canal	5,372	...	3,000	2,000	...	...
	Desert Canal—						
13	Constructing a Feeder ex. Desert Canal at mile 36 for giving controlled supply to Ahmed Rajwah..	18,830	...	8,800	8,000	...	...
	Total, Northern Sind Circle ...			19,000	18,000	...	...
	Discretionary Grants			3,500	9,700	10,500	8,578
	Works completed or to be completed.			...	91,800	25,400	45,214
	Total, (I) Productive Works—Other than Lloyd Barrage Unified System.			22,500	1,19,500	35,900	53,792
	Total, (I) Productive Works ...			1,40,000	3,59,800	1,35,200	1,48,876
	II.—UNPRODUCTIVE WORKS.						
	Discretionary Grants... ...			6,600	1,100	1,500	1,315
	Works completed or to be completed			...	18,700	...	349
	Total, (II) Unproductive Works ...			6,600	19,800	1,500	1,664
	Grand Total—Extensions and Improvements.			1,46,600	3,79,600	1,36,700	1,50,540

Item No.	DETAILED ACCOUNT No. XVII-B (2). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works.				
	Development and Research Division.				
1	Lloyd Barrage Unified System	1,400	3,000	6,200	5,923
2	Begari Canals	1,700	2,500	5,200	4,348
3	Sind Canal	900	1,200	2,600	2,245
4	Total for Development and Research Division ...	4,000	6,700	14,000	12,516
	NORTHERN SIND CIRCLE.				
	Begari Canals Division.				
5	Desert Canal	80,000	80,000	90,000	82,552
6	Unharwah	34,000	49,000	34,000	62,965
7	Begari Canal	1,90,000	2,77,100	1,40,000	1,26,669
	Shikarpur Canals Division.				
8	Canals in Rohri	45,000	47,700	60,000	35,375
9	Sind Canal	40,000	45,000	60,000	1,63,464
10	Rajib, Chitti and Garang Canals	8,000	9,000	12,000	7,197
11	Sukkur Canal	1,800	2,000	2,000	1,347
12	Lloyd Barrage Unified System	8,000	5,000	12,000	5,219
	Khirtar Division.				
13	Lloyd Barrage Unified System	1,27,500	1,05,000	72,500	73,220
	North-Western Canal Division.				
14	Lloyd Barrage Unified System	...	...	80,000	74,519
	Barrage Division.				
15	Canals in Rohri	2,200	2,000	1,200	1,849
16	Lloyd Barrage Unified System	2,70,000	2,91,000	4,72,300	4,54,471
	Warah Division.				
17	Lloyd Barrage Unified System	1,02,000	1,32,400	82,500	1,24,779
18	Compensation to work-charged establishment under Workmen's Compensation Act (at the disposal of the Superintending Engineer).	1,500	1,500	1,500	...
19	Total for Northern Sind Circle ...	9,10,000	10,46,700	11,20,000	12,13,626
	Total, carried over ...	9,14,000	10,53,400	11,34,000	12,26,142

Item No.	DETAILED ACCOUNT No. XVII-B (2) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS.—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works—*contd.*				
	Total, brought forward ...	9,14,000	10,53,400	11,34,000	12,26,142
	WESTERN SIND CIRCLE.				
	Rice Canal Division.				
20	Lloyd Barrage Unified System	1,38,000	1,57,000	1,44,000	1,49,260
	Northern Dadu Division.				
21	Lloyd Barrage Unified System	80,000	75,000	75,000	88,106
	Karachi Buildings Division.				
22	Lloyd Barrage Unified System	2,500	2,500	2,500	2,352
	Southern Dadu Division.				
23	Lloyd Barrage Unified System	1,46,000	1,36,000	1,60,000	1,30,321
24	Total for Western Sind Circle ..	3,66,500	3,70,500	3,81,500	3,70,039
	SOUTHERN SIND CIRCLE.				
	Fuleli Canals Division.				
25	Fuleli Canal	...	1,93,000	1,90,000	1,97,995
26	Indus Canals	...	23,000	26,000	30,212
	Karachi Canals Division.				
27	Pinyari Canal	...	90,000	1,10,000	79,575
28	Baghar Canal	...	65,000	60,000	70,018
29	Indus Canals, Right Bank	..	20,000	13,000	10,870
30	Indus Canals, Left Bank	...	45,000	55,000	34,929
31	Sattah Canal	...	19,000	25,000	18,494
	Nasir Division.				
32	Lloyd Barrage Unified System	1,00,000	1,04,400	1,10,000	1,19,655
	Hyderabad Division.				
33	Lloyd Barrage Unified System	1,10,000	1,10,000	1,10,000	1,46,897
34	Total for Southern Sind Circle ...	2,10,000	6,69,400	6,99,000	6,78,645
	EASTERN SIND CIRCLE.				
	Mithrao Division.				
35	Lloyd Barrage Unified System	1,25,000	1,28,000	1,25,000	1,67,836
	Thar Division.				
36	Lloyd Barrage Unified System	1,50,000	1,47 000	1,50,000	1,30,208
	Carried over ...	2,75,000	2,75,000	2,75,000	2,98,044
	Total, Carried over ...	14,90,500	20,93,300	22,14,500	22,74,826

Item No.	DETAILED ACCOUNT No. XVII-B (2) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS.—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	(1) Productive Works—*contd.*				
	Total, brought forward ...	14,90,500	20,93,300	22,14,500	22,74,826
	EASTERN SIND CIRCLE—*concld.*				
	Brought forward ...	2,75,000	2,75,000	2,75,000	2,98,044
	Northern Jamrao Division.				
37	Lloyd Barrage Unified System	1,50,000	1,60,000	1,5,000	1,41,017
	Southern Jamrao Division.				
38	Lloyd Barrage Unified System	1,00,000	1,00,000	1,00,000	96,322
39	Total for Eastern Sind Circle ...	5,25,000	5,35,000	5,30,000	5,35,383
	ROHRI CANAL CIRCLE.				
	Rohri Division.				
40	Lloyd Barrage Unified System	1,28,000	1,35,000	1,42,000	1,68,019
	Nasrat Division.				
41	Lloyd Barrage Unified System	1,15,000	1,15,000	1,15,000	1,20,394
	Dad Division.				
42	Lloyd Barrage Unified System	1,15,000	1,16,000	1,16,000	1,08,821
	Hala Division.				
43	Lloyd Barrage Unified System	1,30,000	1,37,000	1,37,000	1,66,289
44	Total for Rohri Canal Circle ...	4,88,000	5,03,000	5,10,000	5,63,523
	ELECTRICAL ADVISOR TO GOVERNMENT.				
45	Canals in Rohri	245	170	200	714
46	Fuleli Canal	...	80	80	62
47	Begari Canal	75	70	70	78
48	Lloyd Barrage Unified System	1,070	550	850	447
49	Total for Electrical Advisor ...	1,390	870	1,200	1,301
	BUND WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION.				
	Lloyd Barrage Unified System.				
	NORTHERN SIND CIRCLE.				
	Barrage Division.				
50	Ordinary repairs	200	200	200	83
	WESTERN SIND CIRCLE.				
	Northern Dadu Division.				
51	Special repairs	75,000	53,650	3,000	56,970
52	Ordinary repairs	35,000	26,000	35,000	
	Southern Dadu Division.				
53	Special repairs	...	...	...	20,910
54	Ordinary repairs	20,000	17,850	20,000	
	Carried over ...	1,30,200	97,700	58,200	77,963
	Total, carried over ...	25,04,890	31,32,170	32,55,700	33,75,033

Item No.	DETAILED ACCOUNT No. XVII-B (2). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	(1) **Productive Works**—*concld.*	Rs.	Rs.	Rs.	Rs.
	Total, brought forward ...	25,04,890	31,32,170	32,55,700	33,75,033
	BUND WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION—*concld.*				
	Lloyd Barrage Unified System—*concld.*				
	Brought forward ...	1,30,200	97,700	58,200	77,963
	SOUTHERN SIND CIRCLE.				
	Fuleli Canals Division.				
55	Special repairs	...	...	...	44,010
56	Ordinary repairs	40,000	31,000	40,000	
	Karachi Canals Division.				
57	Special repairs	2,000	40,000	83,000	95,102
58	Ordinary repairs	65,000	65,000	65,000	
	Hyderabad Division.				
59	Ordinary repairs	5,000	6,000	6,000	4,407
	ROHRI CANAL CIRCLE.				
	Rohri Division.				
60	Ordinary repairs	18,000	15,000	22,500	17,319
	Dad Division.				
61	Ordinary repairs	12,000	8,000	13,500	10,276
	Hala Division.				
62	Ordinary repairs	15,500	17,300	17,300	8,101
63	Reserve with Indus River Commission	50,158	49,850	49,920	...
64	Compensation to work-charged establishment under Workmen's Compensation Act (at the disposal of Indus River Commission).	500	...	700	...
	Total for Indus River Commission ...	3,38,358	3,29,850	3,56,120	2,57,178
65	Total, (1) Productive Works ...	28,43,248	34,62,020	36,11,820	36,32,211
66	*Deduct*—Old Maintenance Charges	—4,748	—65,820	—65,820	—65,820
67	Net Total, (1) Productive Works ..	28,38,500	33,96,200	35,46,000	35,66,391
	Total { Lloyd Barrage Unified System ...	24,39,300	24,91,200	27,24,000	27,01,253
	Total { Other than Lloyd Barrage Unified System..	3,99,200	9,05,000	8,22,000	8,65,138

Item No.	DETAILED ACCOUNT No. XVII—B (2). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. MAINTENANCE AND REPAIRS—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	(2) Unproductive Works				
	NORTHERN SIND CIRCLE.				
	Shikarpur Canals Division.				
68	Mahiwah	60,000	54,870	70,000	60,964
69	Compensation to work-charged establishment under Workmen's Compensation Act (at the disposal of the Superintending Engineer)	...	...	500	...
70	Total for Northern Sind Circle ...	60,000	54,870	70,500	60,964
	SOUTHERN SIND CIRCLE.				
	Fuleli Canals Division.				
71	Hassanali Canal	20,000	20,000	20,000	14,362
72	Fuleli Canal	2,10,132	...	...	...
73	Indus Canals (Other Canals in the Fuleli Canals Division)	25,000	...	...	...
	Karachi Canals Division.				
74	Kalri Canal	34,000	30,000	34,170	30,056
75	Pinyari Canal	1,55,000	...	...	...
76	Baghar Canal	45,000	...	..	...
77	Indus Canals, Right Bank	11,000	...	...	...
78	Total, Southern Sind Circle ...	5,00,132	50,000	54,170	44,418
	Electrical Advisor to Government.				
79	Fuleli Canal	110	...	...	...
80	Total for Electrical Advisor to Government ...	110	...	...	...
81	Total—(2) Unproductive ...	5,60,242	1,04,870	1,24,670	1,05,382
82	*Deduct*—Old Maintenance Charges	—72,742	—11,670	—11,670	—11,670
83	Net Total—(2) Unproductive ...	4,87,500	93,200	1,13,000	93,712
84	Grand Total—Maintenance and Repairs ...	33,26,000	34,89,400	36,59,000	36,60,103

DETAILED ACCOUNT No. XVII-B—(3). Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. ESTABLISHMENT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
(1) PRODUCTIVE WORKS.				
(a) Lloyd Barrage and Canals Construction.				
VII—SPECIAL REVENUE.				
Pay of Establishment—				
Temporary Establishment ... ... Voted ...	3,58,656		3,55,440	
Total—Voted ...	3,58,656	3,65,600	3,55,440	3,56,339
Allowances, Honoraria etc.—				
Travelling allowance ... ... Voted ...	1,20,000		1,19,000	
Total—Voted ...	1,20,000	1,23,200	1,19,000	1,20,001
Contingencies—				
Non-contract contingencies—				
Rents and taxes	...		...	
Country stationery etc.	470		470	
Postal and Telegraph charges	1,777		1,777	
Carriage of parcels, treasure and other Government property	5,734		5,734	
Medicine and Hospital charges	153		153	
Printing, binding and advertising	115		115	
Purchase of and repairs to office furniture ...	225		225	
Clothing	100		63	
Miscellaneous	426		463	
Total—Voted ...	9,000	10,000	9,000	10,406
Rounding ...	+44		—40	...
Total, VII—Special Revenue Establishment—Voted ...	4,87,700	4,98,800	4,83,400	4,86,746
IX—Lump sum charges creditable to other Governments, Departments, etc.—				
Share of cost of Establishment of Mechanical Division (*vide* page 268) ... ... Voted ...	...	...	...	6,852
Add—Establishment charges including charges in England (ordinary) transferred from the head "50—Civil Works" (*vide* page 232). *Charged* .	*2,41,800*	*2,54,900*	*2,80,000*	*2,73,318*
Voted ...	11,33,400	11,45,300	13,25,800	13,55,850
Add—Pensionary charges transferred from the head "55" (*vide* page 248). *Charged* .	*13,000*	*13,700*	*15,000*	*14,691*
Voted ...	60,900	61,600	71,200	72,877
Total Establishment—Lloyd Barrage and Canals Construction. *Charged* .	*2,54,800*	*2,68,600*	*2,95,000*	*2,88,009*
Voted ...	16,82,000	17,05,700	18,80,400	19,22,325

DETAILED ACCOUNT No. XVII-B—(4) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. TOOLS AND PLANT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
(1) Productive Works—				
Add.—Tools and Plant charges transferred from the head "50—Civil Works." (*vide* page 239).				
Lloyd Barrage and Canals Construction ... Voted ...	12,860	9,700	20,500	15,671
Other than Lloyd Barrage and Canals Construction ... Voted ...	2,120	3,600	6,200	5,522
Total, (1) Productive Works... Voted ...	14,980	13,300	26,700	21,193
(2) Unproductive Works—				
Add.—Tools and plant charges transferred from the head "50 Civil Works" (*vide* page 239) ... ... Voted ...	2,480	400	800	578
Total, (2) Unproductive Works. Voted ...	2,480	400	800	578
Grand Total—Tools and Plant ... Voted ...	17,460	13,700	27,500	21,771

DETAILED ACCOUNT No. XVII-B—(4) Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept. TOOLS AND PLANT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
(1) Productive Works—				
Add.—Tools and Plant charges transferred from the head "50—Civil Works." (*vide* page 239).				
Lloyd Barrage and Canals Construction ... Voted ...	12,860	9,700	20,500	15,671
Other than Lloyd Barrage and Canals Construction ... Voted ...	2,120	3,600	6,200	5,522
Total, (1) Productive Works... Voted ...	14,980	13,300	26,700	21,193
(2) Unproductive Works—				
Add.—Tools and plant charges transferred from the head "50 Civil Works" (*vide* page 239) ... ... Voted ...	2,480	400	800	578
Total, (2) Unproductive Works. Voted ...	2,480	400	800	578
Grand Total—Tools and Plant ...Voted ...	17,460	13,700	27,500	21,771

XX.—INTEREST.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs	Rs.	Rs.	Rs
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	XX-A	1,68,600	2,13,800	2,70,400	1,70,325
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES		3,20,000	4,68,000	2,00,000	3,20,169
INTEREST ON ARREARS OF REVENUE		3,800	6,300	3,800	4,378
MISCELLANEOUS		...	...	...	...
TOTAL ...		4,92,400	6,88,100	4,74,200	4,94,872
Deduct—REFUNDS ...		—6,400	—6,100	—4,200	—21,382
TOTAL ...		4,86,000	6,82,000	4,70,000	4,73,490

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on Loans and Advances by the Provincial Government.

SUMMARY.

INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS	6,700	6,800	6,800	6,731
" " TO CULTIVATORS	1,26,000	1,57,000	2,13,900	93,362
" " TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE CO-OPERATIVE SOCIETIES ACT	100	...	...	25
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER LAND IMPROVEMENT LOANS ACT	200	300	300	486
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES	34,600	48,000	48,000	68,916
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS—				
HOUSE BUILDING ADVANCES	100	1,100	700	180
ADVANCES FOR PURCHASE OF MOTOR CARS, ETC.	800	400	600	341
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES	100	200	100	150
INTEREST ON LOANS TO PORT FUNDS	...	...	...	134
TOTAL ...	1,68,600	2,13,800	2,70,400	1,70,325

XX.—INTEREST.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs	Rs.	Rs.	Rs
INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT	XX-A	1,68,600	2,13,800	2,70,400	1,70,325
INTEREST REALISED ON INVESTMENTS OF PROVINCIAL BALANCES		3,20,000	4,68,000	2,00,000	3,20,169
INTEREST ON ARREARS OF REVENUE		3,800	6,300	3,800	4,378
MISCELLANEOUS		...	...	...	...
TOTAL ...		4,92,400	6,88,100	4,74,200	4,94,872
Deduct—REFUNDS ...		—6,400	—6,100	—4,200	—21,382
TOTAL ...		4,86,000	6,82,000	4,70,000	4,73,490

DETAILED ACCOUNT No. XX-A.

INTEREST.

Interest on Loans and Advances by the Provincial Government.

SUMMARY.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40	Budget Estimate, 1939-40.	Accounts, 1938-39.
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS	6,700	6,800	6,800	6,731
" " TO CULTIVATORS	1,26,000	1,57,000	2,13,900	93,362
" " TO CO-OPERATIVE CREDIT SOCIETIES UNDER THE CO-OPERATIVE SOCIETIES ACT	100	...	...	25
INTEREST ON LOANS TO CO-OPERATIVE CREDIT SOCIETIES UNDER LAND IMPROVEMENT LOANS ACT	200	300	300	486
INTEREST ON MISCELLANEOUS LOANS AND ADVANCES	34,600	48,000	48,000	68,916
INTEREST ON ADVANCES TO GOVERNMENT SERVANTS—				
HOUSE BUILDING ADVANCES	100	1,100	700	180
ADVANCES FOR PURCHASE OF MOTOR CARS, ETC.	800	400	600	341
ADVANCES FOR PURCHASE OF OTHER CONVEYANCES	100	200	100	150
INTEREST ON LOANS TO PORT FUNDS	...	...	...	134
TOTAL ...	1,68,600	2,13,800	2,70,400	1,70,325

XXII.—JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	45,000	54,800	47,000	67,838
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		46,000	44,000	44,000	49,078
RECOVERIES OF OVERPAYMENTS		...	800	...	108
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	1
TOTAL ...		91,000	99,600	91,000	1,17,025
Deduct—REFUNDS ..		...	...	...	—48
FOR ROUNDING ...		...	+400	...	...
TOTAL ...		91,000	1,00,000	91,000	1,16,977

DETAILED ACCOUNT No. XXII-A.

JAILS AND CONVICT SETTLEMENTS.

Jails.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Hire of Convicts	41,800	50,500	43,500	61,044
Recoveries of Transportation and Jail Charges from other Governments and Indian States when creditable as revenue	1,600	2,400	2,000	2,380
Miscellaneous	1,400	1,800	1,500	4,141
Receipts of Criminal Tribes Settlement	200	100	...	273
TOTAL ...	45,000	54,800	47,000	67,838

XXII.- JAILS AND CONVICT SETTLEMENTS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
JAILS	XXII-A	45,000	54,800	47,000	67,838
JAIL MANUFACTURES—					
SALE-PROCEEDS OF JAIL MANUFACTURES		46,000	44,000	44,000	49,078
RECOVERIES OF OVERPAYMENTS		...	800	...	108
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	...
LOSS OR GAIN BY EXCHANGE		...	...	...	1
TOTAL ...		91,000	99,600	91,000	1,17,025
Deduct—REFUNDS ..		...	...	...	—48
FOR ROUNDING ...		...	+400	...	...
TOTAL ...		91,000	1,00,000	91,000	1,16,977

DETAILED ACCOUNT No. XXII-A.
JAILS AND CONVICT SETTLEMENTS.
Jails.

Hire of Convicts	41,800	50,500	43,500	61,044
Recoveries of Transportation and Jail Charges from other Governments and Indian States when creditable as revenue	1,600	2,400	2,000	2,380
Miscellaneous	1,400	1,800	1,500	4,141
Receipts of Criminal Tribes Settlement	200	100	...	273
TOTAL ...	45,000	54,800	47,000	67,838

XXVI.—EDUCATION.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—University—					
Fees, Government Professional Colleges ...		...	...	...	...
B.—Secondary—					
Fees, Government Secondary Schools		77,200	79,500	86,000	79,007
C.—Primary—					
Fees, Government Primary Schools		...	...	...	...
Collection of fines under the Bombay Primary Education Act, 1923		2,000	500	2,000	...
D.—Special—					
Fees and other reciepts, Government Special Schools		2,800	2,800	2,800	2,895
E.—General—					
Contributions		...	...	...	...
Miscellaneous	XXVI-A	12,000	10,200	10,000	10,226
Recoveries of overpayments		17,000	20,000	27,000	37,213
Collection of payments for services rendered ...		2,000	2,500	2,000	1,607
TOTAL—General ...		31,000	32,700	39,000	49,046
For rounding ...		...	...	+300	...
TOTAL ...		1,13,000	1,15,500	1,30,100	1,30,948
Deduct—Refunds ...		...	—500	—100	—53
TOTAL ...		1,13,000	1,15,000	1,30,000	1,30,895

DETAILED ACCOUNT No. XXVI-A.

EDUCATION.

General.

Miscellaneous.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Examination Fees	11,800		9,900	9,652
Other Items	200		100	574
TOTAL ...	12,000	10,200	10,000	10,226

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
Medical School fees		9,000	9,000	10,000	9,646
Hospital receipts	XXVII-A	38,000	35,000	40,000	35,630
Mental hospital receipts	XXVII-B	22,000	22,000	24,000	18,341
Sale of medicines		...	...	...	...
Contributions		97,000	80,000	90,000	71,557
Income from endowments		3,000	3,000	3,000	3,389
Miscellaneous		1,000	2,000	1,000	1,632
Recoveries of overpayments		...	400	1,000	2,818
Collection of payments for services rendered ...		...	100	...	704
TOTAL ...		1,70,000	1,51,500	1,69,000	1,43,717
Deduct—Refunds ...		—1,000	—1,500	—1,000	—740
TOTAL ...		1,69,000	1,50,000	1,68,000	1,42,977

DETAILED ACCOUNT No. XXVII-A.
MEDICAL.
Hospital Receipts.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Receipts from paying patients	37,950		39,600	34,878
Nursing fees	...		...	...
Receipts on account of Leper Asylum	...		...	131
Other items	50		400	621
TOTAL ...	38,000	35,000	40,000	35,630

DETAILED ACCOUNT No. XXVII-B.
MEDICAL.
Mental Hospital Receipts.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Receipts on account of maintenance of non-pauper patients	13,000		13,000	12,630
Other items	100		200	662
Recoveries for the maintenance of insanes from other provinces and states	8,900		10,800	5,049
TOTAL ...	22,000	22,000	24,000	18,341

XXVII.—MEDICAL.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
MEDICAL SCHOOL FEES		9,000	9,000	10,000	9,646
HOSPITAL RECEIPTS	XXVII-A	38,000	35,000	40,000	35,630
MENTAL HOSPITAL RECEIPTS	XXVII-B	22,000	22,000	24,000	18,341
SALE OF MEDICINES		...	...	...	...
CONTRIBUTIONS		97,000	80,000	90,000	71,557
INCOME FROM ENDOWMENTS		3,000	3,000	3,000	3,389
MISCELLANEOUS		1,000	2,000	1,000	1,632
RECOVERIES OF OVERPAYMENTS		...	400	1,000	2,818
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	100	...	704
TOTAL ...		1,70,000	1,51,500	1,69,000	1,43,717
Deduct—REFUNDS ...		—1,000	—1,500	—1,000	—740
TOTAL ...		1,69,000	1,50,000	1,68,000	1,42,977

DETAILED ACCOUNT No. XXVII-A.

MEDICAL.

Hospital Receipts.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Receipts from paying patients	37,950		39,600	34,878
Nursing fees	...		...	...
Receipts on account of Leper Asylum	...		...	131
Other items	50		400	621
TOTAL ...	38,000	35,000	40,000	35,630

DETAILED ACCOUNT No. XXVII-B.

MEDICAL.

Mental Hospital Receipts.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Receipts on account of maintenance of non-pauper patients	13,000		13,000	12,630
Other items	100		200	662
Recoveries for the maintenance of insanes from other provinces and states	8,900		10,800	5,049
TOTAL ...	22,000	22,000	24,000	18,341

XXVIII.—PUBLIC HEALTH.	Detailed Account.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
SALE-PROCEEDS OF QUININE, ETC....	XXVIII-A.	13,000	12,000	7,000	12,046
CONTRIBUTIONS	...	37,000	38,000	36,000	34,993
MISCELLANEOUS	...	13,000	16,000	11,000	14,529
RECOVERIES OF OVERPAYMENTS	...	...	1,000	...	78
COLLECTION OF PAYMENTS FOR SERVICES RENDERED	XXVIII-B.	14,000	58,000	53,000	10,276
RECEIPTS IN ENGLAND	...	...	...	...	...
LOSS OR GAIN BY EXCHANGE	...	...	...	...	...
TOTAL ...	...	77,000	1,25,000	1,07,000	71,922
Deduct—REFUNDS ...	...	...	...	...	—193
TOTAL ...	...	77,000	1,25,000	1,07,000	71,729

DETAILED ACCOUNT No. XXVIII-A.

PUBLIC HEALTH.

Sale Proceeds of quinine, etc.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Sale proceeds of quinine tablets to the District Local Boards	6,000	12,000	7,000	12,046
Cheap sale proceeds of quinine tablets, etc., to the public	7,000			

DETAILED ACCOUNT No. XXVIII-B.

PUBLIC HEALTH.

Collections of payments for services rendered.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Contribution from the Government of India on account of War Reserve ...	4,800	4,800	53,000	10,276
Receipts from Municipalities on account of Centage charges for work done by the Consulting Public Health Engineer.	9,200	53,200		
TOTAL ...	14,000	58,000	53,000	10,276

XXIX.—AGRICULTURE.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURAL RECEIPTS	XXXI-A	2,45,000	2,48,700	2,60,200	1,42,991
RECOVERIES OF OVERPAYMENTS		...	1,300	...	21,133
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	134
Deduct—REFUNDS		—1,000	...	—200	—1,277
TOTAL ...		2,44,000	2,50,000	2,60,000	1,62,981

DETAILED ACCOUNT No. XXIX-A

Agricultural Receipts.

Farm receipts, etc.		83,000	80,000	79,700	71,637
Receipts on account of sale-proceeds of cotton, wheat, paddy seeds etc.		1,30,000	1,35,300	1,50,000	39,566
Transfer from the deposit account of grants from the Imperial Council of Agricultural Research—					
(i) for the improvement of Agricultural Marketing of India..		15,000	20,700	17,300	20,094
(ii) towards the Scheme for the official registration of Breed characteristics of Thar Parkar Breed of cattle ...		...	...	...	433
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas		17,000	12,700	13,200	11,261
TOTAL ...		2,45,000	2,48,700	2,60,200	1,42,991

XXX.—VETERINARY.	Detailed Account No.	Budget Estimate, 1940-41	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
OTHER RECEIPTS	XXX-A	9,500	8,600	9,600	10,119
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	2
Deduct—REFUNDS		...	...	...	...
For rounding		+500	+400	+400	..
TOTAL ...		10,000	9,000	10,000	10,121

DETAILED ACCOUNT No. XXX-A. Other Receipts.					
GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH (*vide* page 277)		8,400	7,600	8,600	8,601
OTHER RECEIPTS		1,100	1,000	1,000	1,518
TOTAL ...		9,500	8,600	9,600	10,119

XXXI.—CO-OPERATION.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
AUDIT FEES		21,000	25,000	21,000	20,895
MISCELLANEOUS RECEIPTS	XXXI-A	2,900	7,300	7,300	6,878
RECOVERIES OF OVERPAYMENTS		...	10,000	...	...
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...		...	...	...	...
Deduct—REFUNDS		...	—300	...	—60
For rounding		+ 100	...	—300	...
TOTAL ...		24,000	42,000	28,000	27,713

DETAILED ACCOUNT No. XXXI-A.

Miscellaneous Receipts.

Transfer from the deposit account of grants from the Central Government for the Scheme for Co-operative Training and Education (*vide* page 277)		2,900	7,300	7,300	6,347
Miscellaneous Receipts		...	...	...	531
TOTAL ...		2,900	7,300	7,300	6,878

XXXII.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
INDUSTRIES	XXXII-A	84,200	68,200	85,100	66,982
FISHERIES		500	300	500	75
For rounding ...		+300	+500	+400	...
TOTAL ...		85,000	69,000	86,000	67,057
Deduct—REFUNDS ...		...	...	...	—10
TOTAL ...		85,000	69,000	86,000	67,047

DETAILED ACCOUNT No. XXXII-A.

INDUSTRIES.

Industries.

INSPECTION OF WEIGHTS AND MEASURES		50,000	50,600	50,600	49,016
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS—					
SMALL-SCALE WOOLLEN INDUSTRY		11,400	4,100	16,100	6,026
OTHER SCHEMES		7,500	8,300	9,000	6,018
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR DEVELOPMENT OF THE HANDLOOM INDUSTRIES		14,700	4,700	8,500	4,142
OTHER RECEIPTS		600	500	900	1,780
TOTAL ...		84,200	68,200	85,100	66,982

SIND—REVENUE AND RECEIPTS.

XXXVI.—MISCELLANEOUS DEPARTMENTS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised, Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
LABOUR AND EMIGRATION—					
Emigration fees		...	...	...	...
Fees for the registration of Trade Unions		...	...	...	16
MISCELLANEOUS—					
EXAMINATION FEES		3,300	3,000	3,000	2,889
FEES FOR INSPECTION OF STEAM BOILERS		14,300	14,200	14,200	14,283
ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932 ...		800	800	800	831
MISCELLANEOUS		...	...	...	584
Fees under the Societies Registration Act		800	800	800	729
Receipts in England		...	...	...	12
Loss or gain by exchange		...	...	...	...
TOTAL ...		19,200	18,800	18,800	19,344
Deduct—REFUNDS ...	XXXVI-A	−300	—200	—200	—395
For rounding ...		+100	+400	+400	...
TOTAL ...		19,000	19,000	19,000	18,949

DETAILED ACCOUNT No. XXXVI-A.

MISCELLANEOUS DEPARTMENTS.

Deduct—Refunds—

	Detailed Account No.	Budget Estimate, 1940-41.	Revised, Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts, 1938-39.
Examination fees for granting certificates of competency to electrical contractors and wiremen		—200		—100	
Inspection of steam boilers		—100		—100	
TOTAL ...		—300	—200	—200	—395

XXXIX.—CIVIL WORKS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
Rents		80,000	81,000	81,000	81,287
Ferry Receipts		200	..	...	1,433
Tolls on Roads		15,000	16,000	14,000	14,875
Recoveries of expenditure		6,000	14,000	4,300	37,712
Miscellaneous	XXXIX-A.	12,60,000	3,30,000	5,51,000	1,25,791
Transfer from Central Road Fund		13,56,500	9,94,800	16,82,800	8,09,683
Receipts in England		...	1,500	...	...
Loss or gain by exchange		...	...	...	5
For rounding ...		—400	+400	+200	...
TOTAL ...		27,17,300	14,37,700	23,33,300	10,70,786
Deduct—Refunds ...		—300	—700	—300	—11,243
TOTAL ..		27,17,000	14,37,000	23,33,000	10,59,543

DETAILED ACCOUNT No. XXXIX-A.

CIVIL WORKS.

Miscellaneous.

(i) Transfer from Fund for Sind Buildings		12,00,000	2,50,000	5,00,000	21,916
(ii) Miscellaneous		60,000	80,000	51,000	1,03,875
TOTAL ...		12,60,000	3,30,000	5,51,000	1,25,791

XLIV.—RECEIPTS IN AID OF SUPERANNUATION.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES ...	XLIV-A	85,000	80,000	88,000	85,066
MISCELLANEOUS		...	2,500	...	1,084
RECEIPTS IN ENGLAND		...	800	...	113
FOR ROUNDING		...	—300	...	...
TOTAL ...		85,000	83,000	88,000	86,263
Deduct—REFUNDS ...		—1,000	—1,000	—1,000	—215
TOTAL ...		84000	82,000	87,000	86,048

DETAILED ACCOUNT No. XLIV-A.

RECEIPTS IN AID OF SUPERANNUATION.

Contributions for Pensions and Gratuities.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Officers lent to Foreign Service—				
District Local Fund Officers	44,000	44,000	48,000	47,022
Municipal and other (excluding District Local Fund) Officers ...	10,000	9,000	10,000	10,647
Other Foreign Service	6,000	6,000	5,000	7,353
Total—Foreign Service ...	60,000	59,000	63,000	65,022
Other Governments and bodies	25,000	21,000	25,000	19,969
Refund of gratuities	...	...	...	75
TOTAL ...	85,000	80,000	88,000	85,066

XLV.—STATIONERY AND PRINTING.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
STATIONERY RECEIPTS	1,200	1,500	500	1,613
SALE OF GAZETTES AND OTHER GOVERNMENT PUBLICATIONS	4,500	4,700	4,700	4,660
OTHER PRESS RECEIPTS	14,000	14,000	14,000	13,518
RECEIPTS IN ENGLAND	...	...	...	18
LOSS OR GAIN BY EXCHANGE	...	...	...	1
ROUNDING	+300	—200	— 200	...
TOTAL ...	20,000	20,000	19,000	19,810
Deduct—REFUNDS ...	...	...	...	—18
TOTAL ...	20,000	20,000	19,000	19,792

XLVI.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS	...	25,000	30,000	25,000	33,271
SALE OF OLD STORES AND MATERIALS	...	500	1,000	500	488
FEES FOR GOVERNMENT AUDIT	...	3,800	5,000	4,600	4,773
OTHER FEES, FINES AND FORFEITURES	...	2,500	2,000	1,500	1,566
TRANSFER FROM THE DEPOSIT ACCOUNT OF GRANTS FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS	...	60,000	40,000	75,000	23,828
GAIN BY EXCHANGE ON LOCAL TRANSACTIONS ...	...	...	...	...	—10
RECOVERIES OF OVERPAYMENTS	...	5,000	16,000	4,000	4,586
COLLECTION OF PAYMENTS FOR SERVICES RENDERED ...	...	4,000	2,000	5,000	2,486
NET GAIN BY EXCHANGE ON REMITTANCE TRANSACTIONS ...	...	...	...	...	57
MISCELLANEOUS	XLVI-A	46,000	33,000	3,000	1,592
FOR ROUNDING	...	+200	...	+400	...
TOTAL ...	...	1,47,000	1,29,000	1,19,000	72,637
Deduct—REFUNDS ...	...	—15,000	—19,000	—7,000	—15,719
TOTAL ...	...	1,32,000	1,10,000	1,12,000	56,918

DETAILED ACCOUNT No. XLVI—A.

MISCELLANEOUS.

MISCELLANEOUS.

RECEIPTS ON ACCOUNT OF SAND AND QUARRY FEES	33,650	25,000	...	...
RECEIPTS ON ACCOUNT OF FERRY TOLLS	9,350	3,000	...	...
OTHER ITEMS	3,000	5,000	3,000	1,592
TOTAL ...	46,000	33,000	3,000	1,592

XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
XLIX—GRANTS-IN-AID FROM CENTRAL GOVERNMENT ...	1,05,00,000	1,05,00,000	1,05,00,000	1,05,00,000

L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.				
L—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS	15,000	15,000	...	4,222

LI.—EXTRAORDINARY RECEIPTS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
Sale of land	LI-A	65,40,000	75,00,000,	65,29,000	56,09,382
Sale of other Government Assets		...	...	...	...
Other items		...	...	...	...
	TOTAL ...	65,40,000	75,00,000	65,29,000	56,09,382
	Deduct—Refunds ..	−40,000	—70,000	—29,000	−53,820
	TOTAL ...	65,00,000	74,30,000	65,00,000	55,55,562

DETAILED ACCOUNT No. LI-A.

EXTRAORDINARY RECEIPTS.

Sale of Land.

		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Barrage lands	...	65,40,000	75,00,000	64,79,000	56,09,382
Other lands	...	...	...	50,000	...
	TOTAL ...	65,40,000	75,00,000	65,29,000	56,09,382

DEBT HEADS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
III—Loans from the Central Government	...	...	...	...
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	11,13,000	10,85,000	9,93,000	8,55,459
Contributory Provident Fund	8,000	8,000	7,000	7,733
TOTAL ...	11,21,000	10,93,000	10,00,000	8,63,192
DEPOSITS NOT BEARING INTEREST.				
Famine Relief Fund—				
A—Famine Relief Fund—				
Transfer from the Revenue Account	...	33,000	...	...
Interest receipts	36,000	34,000	34,000	32,629
Recoveries of famine expenditure	...	...	...	...
Gain on realisation of securities	...	...	...	...
B—Investment Account—				
Sale of securities	...	...	...	...
TOTAL ...	36,000	67,000	34,000	32,629
Appropriation for Reduction or Avoidance of Debt—				
Other Appropriations	3,88,000	3,72,000	3,72,000	15,731
Depreciation Reserve Fund—Government Presses	10,000	12,000	10,000	6,180
Transfers from Famine Relief Fund...	...	...	...	...
Deposits of Local Funds—				
District Funds	45,51,000	45,51,000	44,06,000	42,91,474
Municipal Funds	10,63,000	10,63,000	11,37,000	10,74,539
Other Funds	26,29,000	26,29,000	21,82,000	23,42,200
TOTAL ...	82,43,000	82,43,000	77,25,000	77,08,213

DEBT HEADS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST—*contd.*				
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	5,43,000	5,43,000	5,08,000	5,24,586
Civil Courts' Deposits	15,26,000	15,26,000	17,76,000	16,90,257
Criminal Courts' Deposits	18,000	18,000	28,000	24,655
Personal Deposits	73,13,000	73,13,000	68,57,000	65,91,517
Forest Deposits	48,000	48,000	55,000	48,916
Public Works Deposits	6,59,000	6,59,000	4,61,000	4,73,132
Trust Interest Funds...	50,000	98,000	50,000	51,368
Deposit account of the receipts under the Public Conveyance Act ...	...	...	...	27,221
Deposits for work done for public bodies or individuals	2,000	2,000	...	722
Municipal taxes on Government residential buildings	...	...	...	...
Unclaimed Deposits in the General Provident Fund	7,000	7,000	...	6,915
Unclaimed Deposits in the Contributory Provident Fund ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies	9,000	9,000	5,000	9,083
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932.	...	...	...	...
TOTAL ...	1,01,75,000	1,02,23,000	97,40,000	94,48,372
Other Accounts—				
Subventions from Central Road Fund	13,57,000	10,51,000	16,83,000	8,539
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for the economic development and improvement of rural areas	98,800 (for the three grants)	43,000 (for the three grants)	97,200	640
Grant for the scheme for co-operative training and education ...			7,300	9,121
Grant for small-scale woollen industry			16,100	11,233
TOTAL ...	98,800	43,000	1,20,600	20,994
Deposit account of grants made by the Imperial Council of Agricultural Research—				
(i) Scheme for improvement of marketing in India ...	15,000	20,700	17,300	19,004
(ii) Scheme for the appointment of Disease Investigation Officer...	8,400	7,600	8,600	7,450
Rounding	—200	—300	+100	...
TOTAL ...	23,200	28,000	26,000	26,454
Deposit account of grants from the Central Government for the Development of Handloom Industries	...	24,000	8,400	12,400
Central Cotton Committee Research Fund	67,000	65,000	34,000	64,867
Fund for Sind Buildings	...	...	...	...

DEBT HEADS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.				
Advances repayable—				
Civil Advances—				
Advances for the purchase of passages	...	...	...	...
Objection book advances	1,89,000	1,89,000	1,85,000	1,91,888
Medical supplies for Military Department	...	...	...	...
Advances for repayment of refunds of revenue and deposits ...	3,000	3,000	2,000	735
Public Works advances	5,000	5,000	3,000	4,389
Other Advances	...	...	...	...
Special Advances	...	...	...	...
Forest Advances	1,29,000	1,29,000	1,20,000	1,20,993
TOTAL ...	3,26,000	3,26,000	3,10,000	3,18,005
Permanent Advances	4,000	28,000	5,000	3,510
Account with the Government of Burma	..	...	...	...
Account with the Reserve Bank	1,28,000	1,28,000	1,26,000	1,23,353
Total—Advances ...	4,58,000	4,82,000	4,41,000	4,44,868
SUSPENSE.				
Suspense Accounts—				
Suspense Account	1,000	1,000	40,000	44,083
Central Accounts Office—Reserve Bank Suspense	2,56,12,000	2,56,12,000	2,42,93,000	2,53,46,100
Cash Balance Investment Account	8,39,80,000	9,60,32,000	10,00,00,000	2,04,79,508
Recoveries of Service Payments	1,23,000	1,23,000	1,26,000	1,36,676
Departmental Adjusting Account	50,000	50,000	5,000	...
Total ...	10,97,66,000	12,18,18,000	12,44,64,000	4,60,06,367
Cheques and Bills	3,24,000	3,24,000	3,01,000	3,04,580
Departmental and Similar Accounts—				
Civil Departmental Balances (Civil and P. W.)	11,000	11,000	16,000	13,900
Total—Suspense ...	11,01,01,000	12,21,53,000	12,47,81,000	4,63,24,847

DEBT HEADS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	1,000	1,000	1,000	882
Loans to District and other Local Fund Committees	700	1,000	1,000	737
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	2,49,000	2,41,500	5,28,000	2,31,547
Advances under special laws	...	...	...	...
Miscellaneous Loans and Advances	63,400	1,00,500	64,000	9,72,560
TOTAL ...	3,14,100	3,44,000	5,94,000	12,05,726
Loans to Government Servants—				
House-building Advances	3,400	8,000	7,000	18,353
Advances for the purchase of motor cars	12,100	18,000	10,000	18,151
Advances for the purchase of other conveyances	900	4,000	2,000	5,543
Passage Advances	...	...	...	...
Other Advances	...	...	...	...
TOTAL ...	16,400	30,000	19,000	42,047
Rounding	+500	..	...	...
Total—Loans and Advances by Provincial Government ...	3,31,000	3,74,000	6,13,000	12,47,773
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	3,01,64,000	3,01,64,000	3,07,40,000	2,72,44,520
Forest Remittances	9,25,000	9,25,000	9,26,000	9,24,923
Public Works Remittances—				
Remittances into Treasuries	7,33,000	7,33,000	8,59,000	8,43,863
Public Works Cheques	62,40,000	62,40,000	59,98,000	59,90,535
Other Remittances	11,92,000	11,92,000	13,94,000	11,76,748
Transfers between Public Works Officers	3,34,000	3,34,000	7,96,000	3,21,193
Miscellaneous Remittances	1,98,000	1,98,000	...	3,41,688
TOTAL ...	3,97,86,000	3,97,86,000	4,07,13,000	3,68,43,470
Remittances by Bills—				
Remittance Transfer Receipts—Local	25,79,000	25,79,000	25,14,000	26,66,232
Adjusting account between Central and Provincial Governments ...	25,50,000	25,50,000	1,00,01,000	57,63,810
Inter-provincial Suspense Accounts	30,000	30,000	6,000	−1,373
Adjusting Account with Railways	2,00,000	2,00,000	...	...
TOTAL—Remittances ...	4,51,45,000	4,51,45,000	5,32,34,000	4,52,72,139

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE.

FOR THE YEAR

1940-41.

7.—LAND REVENUE.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—CHARGES OF ADMINISTRATION.	Voted ..	4,45,700	4,55,100	4,46,900	4,66,207
B.—SURVEY, SETTLEMENT AND RECORD OPERATIONS ...	Voted ...	1,77,100	41,800	18,000	15,790
C.—LAND RECORDS ..	Voted ..	12,52,300	12,69,000	12,58,700	12,59,821
D.—CHARGES ON ACCOUNT OF ENCUMBERED ESTATES ...	*Charged* ...	...	...	...	...
	Voted ...	3,000	1,500	1,500	11,881
E.—ASSIGNMENTS AND COMPENSATIONS	*Charged* ..	*11,000*	*11,000*	*10,800*	*10,895*
	Voted ...	..	...	...	...
F.—CHARGES IN ENGLAND ...	Voted ...	...	...	...	...
G.—LOSS OR GAIN BY EXCHANGE	*Charged* ..	...	...	...	...
	Voted ...	...	...	...	...
For rounding ...	*Charged* ...	...	...	*+200*	...
	Voted ...	—100	—400	—100	...
TOTAL ...		18,89,000	17,78,000	17,36,000	17,64,594
	Charged ..	*11,000*	*11,000*	*11,000*	*10,895*
	Voted .	18,78,000	17,67,000	17,25,000	17,53,699

7.—LAND REVENUE. A.—Charges of Administration.	Strength. 1940-41.	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—GENERAL ESTABLISHMENTS.—						
A-1.—(1 Pay of Officers— ... ... Voted ...			...	3,800	...	4,695
A-1.—(2) Pay of Establishment—						
Clerks			...		...	
Inferior Establishment			4,190		...	
Temporary Establishment (For Land Acquisition Work under Consulting Surveyor to Government) ...			2,460		2,500	
Total—Voted ...			6,650	2,900	2,500	2,808
A-1—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed) ... ... Voted .			36		36	
Travelling allowance (ordinary) ... Voted ...			...		...	
House-rent and other allowances ... Voted ...			144		64	
Total—Voted ...			180	1,500	100	2,235
Carried over ...			6,830	8,200	2,600	9,738

7.—LAND REVENUE. A.—Charges of Administration—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A-1.—GENERAL ESTABLISHMENTS—*contd.*						
Brought forward ...			6,830	8,200	2,600	9,738
A-1.—(4) Contingencies—						
Contract contingencies—						
Carriage of tents, records, forms, etc., ...			17,300			
Purchase of books and periodicals			1,000			
Purchase and repairs of furniture			6,000			
Electricity charges			1,500			
Telephone charges			2,700			
Peons' uniforms and belts			4,000			
Petty supplies			4,000			
Office expenses and miscellaneous			5,500			
Non-Contract contingencies—				98,900	96,300	1,11,069
Rents, rates and taxes			6,120			
Pay of inferior servants			25,450			
Construction and repairs of chavdis			15,000			
Acquisition and improvement of land for village sites ...			...			
Cost of boundary marks and divisions of survey numbers			2,000			
Cost of boundary marks in alienated lands			200			
Other supplies and services			600			
Contingencies (for Special Land Acquisition Officer, Karachi)			500			
Total—Voted ...			91,870	98,900	96,300	1,11,069
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount transferred from "25,—General Administration" on account of the establishment charges of Collectors, &c. (*vide* page 124)			+3,43,000	+3,43,000	+3,43,000	+3,43,000
Add—Amount transferred from "39—Public Health" on account of work done by the establishment of the Consulting Surveyor to Government in connection with revision of rates of non-agricultural assessment and defence of land acquisition appeals and valuation of Governmen properties (*vide* page 187)			+4,000	+5,000	+5,000	+2,400
Total—Voted ...			+3,47,000	+3,48,000	+3,48,000	+3,45,400
Total—Charges of Administration—Voted ...			4,45,700	4,55,100	4,46,900	4,66,207

7.—LAND REVENUE. B.—Survey, Settlement and Record Operations.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B-1.—Expenditure on account of Soil classification ... ... Voted ...			1,61,100	23,800	...	...
B-2.—Establishment charges payable to or recoverable from other Governments, Departments, etc. ... ... Voted ...			16,000	18,000	18,000	15,790
Total—Voted ...			1,77,100	41,800	18,000	15,790
DETAILS.						
B-1.—Expenditure on account of Soil classification.—						
B-1.—(1) Pay of Officers—						
Soil Classification Officer (1,000—1,250)	1	1	12,150			
Assistant Soil Classification Officers	7	7	19,950			
Leave salary			...			
Total—Voted ...			32,100	5,000	..	...
B-1.—(2) Pay of establishment—						
Soil Supervisors and chemists (54—150)			} 26,200			
Clerks (25—115)						
Inferior establishment (peons, khalasis, chowkidars, etc.)			6,800			
Leave salary			...			
Total—Voted ...			33,000	3,800	...	...
B-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			5,700			
Travelling allowance (ordinary)			12,000			
House-rent and other allowances			5,300			
Total—Voted ...			23,000	2,800	...	...
B-1.—(4) Contingencies—						
Establishment charged to contingencies (Darogas, Coolies, etc.)			40,000			
Tools and Plants—						
Scientific Instruments			8,000			
Tools			2,000			
Non-contract contingencies—						
Camp equipment (Tents, etc.)			10,000			
Service postage and telegrams			3,000			
Carriage of records, etc.			5,000			
Purchase and repairs of furniture			2,500			
Clothing charges			1,000			
Petty supplies			1,500			
Total—Voted ...			73,000	12,200	...	...
Total—Expenditure on account of Soil classification ... ... Voted ...			1,61,100	23,800	...	...
B-2.—Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Amount payable to Bombay Government on account of the work done at the Photo Zinco Press, Poona ... ... Voted ...			16,000		18,000	...
Total—Voted ...			16,000	18,000	18,000	15,790

7.—LAND REVENUE. C.—Land Records.	Strength. 1940-41.	1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
C-1.—SUPERINTENDENCE ... ... Voted ...			67,000	68,600	73,000	72,331
C-2.—CITY LAND RECORDS ... ... Voted ...			38,220	38,100	36,800	37,074
C-3.—DISTRICT CHARGES ... ... Voted ...		...	11,44,080	11,59,500	11,45,900	11,48,245
C-4.—COST OF BOUNDARY MARKS RECOVERABLE FROM LAND HOLDERS ... Voted ...		...	3,000	2,800	3,000	2,171
Total—Voted ...			12,52,300	12,69,000	12,58,700	12,59,821
DETAILS.						
C-1.—SUPERINTENDENCE.						
C-1.—(1) Pay of Officers—						
Superintendent (300—650 + 100 S. P.)	1	1	9,000		9,000	
Leave salary			3,000		...	
Total—Voted ...			12,000	8,100	9,000	8,031
C-1.—(2) Pay of Establishment—						
Clerks, etc. (36—150)	45	45	40,060		40,660	
Inferior establishment (16—20)	12	12	2,840		2,460	
Temporary establishment			2,440		12,680	
Leave salary			...		...	
Total—Voted ...			45,340	52,600	55,800	56,963
C-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,580		1,740	
Travelling allowance (ordinary)			1,550		1,500	
House-rent and other allowances			310	...	360	
Total—Voted ..			3,440	3,400	3,600	3,375
Carried over ...			60,780	64,100	68,400	68,369

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C-1.—SUPERINTENDENCE—*contd.*						
Brought forward ...			60,780	64,100	68,400	68,369
C-1.—(4) Contingencies—						
Contract contingencies—						
Peons' uniforms and belts			100			
Carriage of records			225		650	
Purchase and repairs of furniture			100			
Other charges			225			
Non-contract contingencies—						
Service postage and telegrams			2,000			
Pay of inferior servants			575			
Mapping charges			2,250		5,750	
Charges of field work			240			
Measurement and demarcation charges			2,245			
Other charges			60			
Total ... Voted ...			8,020	6,300	6,400	5,614
Deduct—Portion of pay and allowances of Superintendent, Land Records in Sind, debitable to "68—Construction of Irrigation Works" (*vide* page 262). Voted ...			—1,800	— 1,800	—1,800	—1,652
Total ... Voted ...			67,000	68,600	73,000	72,331
C-2.—CITY LAND RECORDS.						
C-2.—(2) Pay of Establishment—						
Surveyors (30—175)	15	16	17,234		18,180	
Inferior establishment (16—20)..	13	14	2,844		3,020	
Temporary establishment			9,762		7,900	
Leave salary			930		700	
Total ... Voted ...			30,770	31,200	29,800	29,108
C-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			2,100		2,100	
Travelling allowance (ordinary)			640		620	
House-rent and other allowances			2,190		2,180	
Total ... Voted ...			4,930	4,800	4,900	4,442
C-2—(4) Contingencies—						
Contract contingencies—						
Carrige of records						
Purchase of books and periodicals						
Purchase and repairs of furniture						
Other charges						
Non-contract contingencies—						
Service postage and telegrams			2,520		2,100	
Pay of inferior servants						
Mapping charges						
Charge of field work						
Other charges						
Total ... Voted ...			2,520	2,100	2,100	3,524
TOTAL ... Voted ...			38,220	38,100	36,800	37,074

7.—LAND REVENUE. C.—Land Records—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES.						
C-3.—(1) Pay of Officers—						
Head Master, Tapedars' Training School, Hyderabad (Sind) (200—260)	1	1	2,620		2,700	
Total—Voted ...			2,620	2,700	2,700	2,434
C-3.—(2) Pay of Establishment—						
Assistant Inspectors, Clerks, Tapedars and Circle Inspectors—						
Kanungo establishment (35—95)	1,081	1,081	6,34,146		6,37,777	
Other establishment (100—125)	3	3	4,340		4,220	
Servants and Kotars—						
Kanungo establishment (15)	1,007	1,007	1,79,484		1,79,604	
Other establishment (16—18)	4	4	1,128		756	
Temporary establishment—						
Kanungo establishment			3,050		2,240	
Other establishment			...		...	
Probable savings—						
Kanungo establishment			—29,638		—32,297	
Leave salary			...		...	
Total—Voted ...			7,92,510	8,06,400	7,92,300	8,04,553
C-3.—(3) Akarband Work ... ... Voted ...			...	...	...	...
C-3.—(4) Record of Rights ... ... Voted ...			...	...	...	...
C-3.—(5) Settlement Work ... ... Voted ...			...	...	...	...
Carried over ...			7,95,130	8,09,100	7,95,000	8,06,987

7.—LAND REVENUE. C.—Land Records—*concld.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C-3.—DISTRICT CHARGES—*contd.*						
Brought forward ...			7,95,130	8,09,100	7,95,000	8,06,987
C-3.—(6) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)—						
Kanungo establishment			3,13,540		3,13,900	
Other establishments			...		...	
Travelling allowance (ordinary)—						
Kanungo establishment			8,500		8,000	
Other establishments			100		100	
House-rent and other allowances—						
Kanungo establishment			370		400	
Other establishments			530		500	
Total—Voted ...			3,23,040	3,23,100	3,22,900	3,18,059
C-3.—(7) Stipends ... ... Voted ...			1,230	1,200	1,200	1,199
C-3.—(8) Contingencies—						
Rents, rates and taxes—						
Kanungo establishment			10,000		12,000	
Other establishments			70		70	
Fixd contingencies—						
Kanungo establishment			12,516		12,384	
Other establishments			96		96	
Pay of inferior servants—						
Other establishments			735		1,143	
Service postage and telegrams—						
Kanungo establishment			...		...	
Other establishment			10		10	
Office expenses and miscellaneous—						
Kanungo establishment			1,000		847	
Other establishment			253		250	
Total—Voted ...			24,680	26,100	26,800	22,000
Deduct—Recovery of establishment charges ... Voted ...			...	...	...	
TOTAL—District charges—Voted ...			11,44,080	11,59,500	11,45,900	11,48,245

7.—LAND REVENUE. D.—Charges on account of Encumbered Estates.		Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—							
Manager (700—850 *plus* Spl. Pay Rs. 150) ...	Voted ...	1	...	11,400		12,000	
Assistant and Deputy Managers (275—350 *plus* special pay Rs. 50 each) ...	Voted ...	4	4	17,760		14,100	
Leave salary	...			...		...	
Total ...	*Charged* ...			...	...	...	*3,537*
	Voted ..			29,160	29,200	26,100	22,243
D.—(2) Pay of Establishment—							
Clerks and Surveyors (25 to 150) ...	...	36	36	27,000		28,000	
Inferior establishments and Book binders (17 to 21)	...	13	13	2,900		2,720	
Temporary establishment	...			17,900		16,880	
Leave salary	...			3,000		1,500	
Total—Voted	..			50,800	47,600	49,100	47,553
D.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	Voted ...			8,230		8,530	
Travelling allowance (ordinary) ...	Voted ...			4,450		4,000	
House-rent and other allowances ...	Voted ...			760		670	
Total ..	*Charged* ...			...	...	...	*897*
	Voted ...			13,440	13,000	13,300	11,939
D.—(4) Contingencies—							
Contract contingencies—							
Carriage of records	...			1,000			
Forms (Printing, etc.) ...	...			1,000			
Stationery	...			500			
Bookbinding	...			100			
Uniforms	...			130		3,980	
Purchase of books and periodicals ...	...			70			
Purchase and repairs of furniture ...	...			700			
Petty supplies	...			500			
Non-contract contingencies—							
Service postage and telegrams ...	...			5,000		4,970	
Rents, rates and taxes	...			2,880		2,880	
Fixed contingencies	..			486		780	
Electric charges	..			360		...	
Pay of inferior servants	...			1,374		1,490	
Total—Voted	...			14,100	14,000	14,100	14,571
Leave and Pension Contribution on account of I. C. S. Officers, payable to the Bombay Government	*Charged* ...			...	...	...	*1,141*
TOTAL ...	*Charged* ...			...	...	...	*5,575*
	Voted ...			1,07,500	1,03,800	1,02,600	96,306
D.—(5) Establishment charges recoverable from other Governments Departments, etc.							
Deduct—Contributions from Encumbered Estates in Sind.	*Charged* ...			...	...	...	*—5,575*
	Voted ...			—1,04,500	—1,02,300	—1,01,100	—84,425
TOTAL ...	*Charged* ...			...	...	...	...
	Voted ...			3,000	1,500	1,500	11,881

7.—LAND REVENUE. E.—Assignments and Compensations.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
E-1.—PAYMENT TO INAMDARS AND OTHER GRANTEES ... ... *Charged* ...			7,035	7,100	6,870	7,179
E-2.—PENSIONS IN LIEU OF RESUMED LANDS ... ... *Charged* ...			330	300	300	329
E-3.—OTHER LAND REVENUE COMPENSATIONS ... ... *Charged* ...			3,635	3,600	3,630	3,387
Total ... *Charged* ...			11,000	11,000	10,800	10,895
DETAILS.						
E-1.—Payment to Inamdars and other Grantees—						
E-1.—(1) INAMDARS			1,035		870	
E-1.—(2) DISTRICT AND VILLAGE OFFICERS ...			6,000		6,000	
Total ... *Charged* ...			7,035	7,100	6,870	7,179
E-2.—Pensions in lieu of resumed lands—						
Devasthans (Allowances to temples and mosques) ...			...	...	...	...
Annual payments			330		300	
Total ... *Charged* ...			330	300	300	329

8.—PROVINCIAL EXCISE.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
A.—District Executive Establishment ...	*Charged* ...	8-A	...	*10,800*	*16,500*	*18,122*
	Voted ...		1,89,000	1,78,600	1,69,600	1,75,576
B.—Distilleries	Voted ...	8-B	1,80,000	1,80,000	2,00,000	...
C.—Cost of Opium supplied to Provincial Excise Department	Voted ...		90,000	1,10,000	1,10,000	1,25,608
D.—Compensations	Voted ...	8-D	25,000	25,000	25,000	24,920
E.—Charges in England	Voted ...	8-E	3,500	3,000	3,000	...
F.—Loss or gain by exchange ...	Voted ...		...	...	...	5
For rounding	Voted ...		—500	+400	—600	...
	Charged ...		...	*+200*	*+500*	...
	Total ...		4,87,000	5,08,000	5,24,000	3,44,231
TOTAL ...	*Charged* ...		...	*11,000*	*17,000*	*18,122*
	Voted ...		4,87,000	4,97,000	5,07,000	3,26,109

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DETAILED ACCOUNT No. 8-A. PROVINCIAL EXCISE. A.—District Executive Establishment.		Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
A.—(1) Combined Salt and Excise Department in Sind	*Charged* ...			...	*10,800*	*16,500*	*18,122*
	Voted ...			1,89,000	1,78,600	1,69,600	1,75,585
A.—(2) Establishment in connection with Matches and Sugar Excise Duty	Voted ...			...		...	—9
Total ...	*Charged* ...			...	*10,800*	*16,500*	*18,122*
	Voted ...			1,89,000	1,78,600	1,69,600	1,75,576
A-1—COMBINED SALT AND EXCISE DEPARTMENT IN SIND.							
A-1—(1) Pay of Officers—							
Deputy Commissioner of Salt and Excise ...	*Charged* ...		*1*	...		*15,800*	
	Voted ...	1		7,950		...	
Superintendents of Salt and Excise (170—500)	Voted ...	2	2	9,650		11,500	
Total ...	*Charged* ...			...	*10,300*	*15,800*	*14,850*
	Voted ...			17,600	13,600	11,500	11,237
A-1—(2) Pay of Establishment—							
Inspectors and Assistant Inspectors (*85—300*)	...	39	39	64,650		67,370	
Clerks (*25—200*)	...	24	24	27,510		27,040	
Inferior establishment (*18—45*)	...	174	174	46,800		46,490	
Temporary establishment	...			11,240		240	
Leave salary	...			...		...	
Probable savings	...			—4,200		—3,910	
Total—Voted	...			1,46,000	1,42,700	1,37,230	1,42,451
A-1—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed) ...	*Charged* ...			...		*2,580*	
	Voted ...			28,300		24,100	
Travelling allowance (ordinary) ...	*Charged* ...			...		*500*	
	Voted ...			17,500		18,000	
House-rent and other allowances ...	*Charged* ...			...		*920*	
	Voted ...			6,000		4,700	
Rewards to Government Servants ...	*Charged* ...			...		...	
	Voted ...			3,000		3,000	
Total ...	*Charged* ...			...	*2,300*	*4,000*	*3,426*
	Voted ...			54,800	52,700	49,800	49,556
A-1.—(4) Contingencies—							
Contract contingencies—							
Carriage of Records	...			600			
Water and Electric charges	...			250			
Purchase and repairs of dead stock ...	...			500			
Uniforms	...			1,180		5,000	
Petty construction and repairs	...			200			
Other charges, including petty supplies ...	...			2,770			
Non-contract contingencies—							
Rewards to private persons	...			4,500		4,500	
Rents, rates and taxes	...			3,000		2,820	
Service postage and telegrams	...			4,200		4,200	
Pay of inferior servants	...			1,500		1,550	
Telephone charges	...			410			
Conveyance of Excise opium	...			2,090		2,500	
Office expenses and miscellaneous ...	...			...			
Total—Voted	...			[illegible]		[illegible]	21,241

9.—STAMPS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.					
A.—Superintendence	9-C	...	...	...	8,866
B.—Charges for the Sale of Stamps	9-A	14,800	15,300	15,300	14,346
C.—Cost of Stamps supplied from Central Stamp Stores		4,500	4,500	4,500	3,246
Total—Voted ...		19,300	19,800	19,800	26,458
B.—JUDICIAL.					
A.—Superintendence	9-C	...	...	...	5,133
B.—Charges for the Sale of Stamps	9-B	5,100	5,900	6,800	6,501
C.—Cost of Stamps supplied from Central Stamp Stores		1,200	1,400	1,400	903
Total—Voted ...		6,300	7,300	8,200	12,537
C.—GENERAL.					
A.—Superintendence	9-C	14,600	14,200	14,300	...
For rounding ...		—200	—300	—300	...
GRAND TOTAL—Voted ...		40,000	41,000	42,000	38,995

DETAILED ACCOUNT No. 9-A.
STAMPS.
B.—Charges for the sale of Stamps. (Non-Judicial.)

	Strength.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1940-41	1939-40	Rs.	Rs.	Rs.	Rs.
B-(1) Pay of Establishment—						
Vendors (30—100)	2	2	1,970		1,910	1,773
Inferior establishment (17)	1	1	210		200	187
Leave salary			100		100	156
Total—Voted ...			2,280	2,210	2,210	2,116
B.-(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			320	290	290	265
B.-(3) Contingencies—						
Discount			12,200	12,800	12,800	11,965
Non-contract contingencies			...		...	...
Contract contingencies			...		...	...
Total—Voted ...			12,200	12,800	12,800	11,965
TOTAL—Voted ...			14,800	15,300	15,300	14,346

9.—STAMPS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.					
A.—Superintendence	9-C	...	...	...	8,866
B.—Charges for the Sale of Stamps	9-A	14,800	15,300	15,300	14,346
C.—Cost of Stamps supplied from Central Stamp Stores		4,500	4,500	4,500	3,246
Total—Voted ...		19,300	19,800	19,800	26,458
B.—JUDICIAL.					
A.—Superintendence	9-C	...	...	...	5,133
B.—Charges for the Sale of Stamps	9-B	5,100	5,900	6,800	6,501
C.—Cost of Stamps supplied from Central Stamp Stores		1,200	1,400	1,400	903
Total—Voted ...		6,300	7,300	8,200	12,537
C.—GENERAL.					
A.—Superintendence	9-C	14,600	14,200	14,300	...
For rounding ...		—200	—300	—300	...
GRAND TOTAL—Voted ...		40,000	41,000	42,000	38,995

DETAILED ACCOUNT No. 9-A. STAMPS. B.—Charges for the sale of Stamps. (Non-Judicial.)	Strength.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1940-41	1939-40				
			Rs.	Rs.	Rs.	Rs.
B.-(1) Pay of Establishment—						
Vendors (30—100)	2	2	1,970		1,910	1,773
Inferior establishment (17)	1	1	210		200	187
Leave salary			100		100	156
Total—Voted ...			2,280	2,210	2,210	2,116
B.-(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			320	290	290	265
B.-(3) Contingencies—						
Discount			12,200	12,800	12,800	11,965
Non-contract contingencies			...		...	...
Contract contingencies			...		...	...
Total—Voted ...			12,200	12,800	12,800	11,965
TOTAL—Voted ...			14,800	15,300	15,300	14,346

DETAILED ACCOUNT No 9-B. STAMPS. B.—Charges for the sale of Stamps. (Judicial).	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.-(1) Pay of Establishment—						
Vendors (30—80)	2	3	1,320		2,400	2,110
Inferior establishment (14—17)		2	...		400	396
Leave salary			80		100	191
Total—Voted ...			1,400	2,100	2,900	2,697
B.-(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...			200	300	400	367
B.-(3) Contingencies—						
Discount and Commission ... ... Voted ...			3,500	3,500	3,500	3,437
TOTAL—Voted ...			5,100	5,900	6,800	6,501

DETAILED ACCOUNT No. 9-C. STAMPS. A.—Superintendence.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.-1. Pay of Officers—						
Special pay to the Deputy Collector (Karachi) ...	1	1	900		1,200	1,200
Total—Voted ...			900	1,000	1,200	1,200
A.-2. Pay of Establishment—						
Superior establishment (25—200)	4	4	6,180		5,450	5,142
Inferior establishment (17)	8	8	1,450		1,670	1,631
Leave salary			350		300	300
Total—Voted ...			7,980	7,700	7,420	7,073
A.-3. Allowances, Honoraria, etc.—						
House-rent and other allowances			650		860	822
Total—Voted ...			650	680	860	822
A.-4. Contingencies—						
Contract contingencies—						
Railway freight, etc.			250			
Packing and conveyance charges			330		700	779
Office expenses and miscellaneous			370			
Non-contract contingencies—						
Rents, rates and taxes			650		1,400	1,403
Service postage stamps			750			
Pay of inferior servants			320		320	322
Total—Voted ...			2,670	2,420	2,420	2,504
A.-5. Establishment charges recoverable from, or payable to other Governments and Departments—						
Add—Fixed amount transferred from "25—General Administration—Charges of District Administration" (page 124) on account of establishment charges of Collectors			2,400	2,400	2,400	2,400
TOTAL—Voted ...			14,600	14,200	14,300	13,999

10.—FOREST		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
SUMMARY.			Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works	Voted	10-A	70,400	55,000	30,000	26,153
B.—Establishment	*Charged*	10-B	*56,700*	*54,600*	*54,600*	*48,399*
	Voted		2,72,700	2,61,000	2,67,000	2,70,171
C.—Interest on capital	*Charged*		*700*	*700*	*700*	*707*
D.—Charges in England	*Charged*	10-D	*7,000*	*7,000*	*7,000*	*4,974*
	Voted		...	...	...	...
E.—Loss or Gain by Exchange	*Charged*		...	...	...	*+24*
	Voted		...	...	...	...
For rounding	*Charged*		*+600*	*—300*	*—300*	...
	Voted		—100	...	...	...
	TOTAL		4,08,000	3,78,000	3,59,000	3,50,428
	Charged		*65,000*	*62,000*	*62,000*	*54,104*
	Voted		3,43,000	3,16,000	2,97,000	2,96,324

DETAILED ACCOUNT No. 10-A. FOREST. A.—Conservancy and Works.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
A.—(1) Timber and other produce removed from the Forests by Government Agency—				
(a) Timber	3,000		1,300	
(b) Firewood and Charcoal	1,000		2,000	
(c) Grass and other produce	...		...	
Total ...	4,000	3,300	3,300	3,719
A.—(2) Timber and other produce removed from the Forests by Consumers or Purchasers	5,600	5,500	570	936
A.—(3) Maintenance, Repairs and Renewals—				
(a) Feed and upkeep of cattle	...		...	
(b) Renewals or replacement of stores, tools and plant ...	500		1,200	
(c) Maintenance of, and repairs to Railways, Roads, Bridges, non-residential buildings and other works	8,000		5,000	
(d) Upkeep of residential buildings constructed and maintained by the Forest Department	150		1,300	
Total ...	8,650	6,200	7,500	9,208
A.—(4) Conservancy and Regeneration—				
(a) Maintenance of Boundaries	14,000		...	
(b) Reproduction	29,900		14,000	
(c) Fire Protection	3,000		1,100	
(d) Other works	50		130	
Total ...	46,950	36,000	15,230	8,291
A.—(5) Miscellaneous—				
(a) Rent of leased Forests and payments to Shareholders in Forests managed by Government	...		...	
(b) Law Charges	...		10	
(c) Clothing	5,000		3,140	
(d) Other Charges	200		250	
Total ...	5,200	4,000	3,400	3,999
A.—(6) Capital outlay on Forest met from revenue	...	...	...	...
TOTAL—Voted ...	70,400	55,000	30,000	26,153

DETAILED ACCOUNT No. 10 B. FOREST. B.—Establishment.		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers—							
Conservator (2,150) ...	... *Charged* ...	*1*	1	*25,800*		*25,837*	
Other Officers ... (*325—1,350*)	... *Charged* ...	*1*	1	*16,200*		*15,735*	
Other Officers ... (200—1,200)	... Voted ...	6	6	41,320		41,910	
Leave Reserve Officer ...	... Voted ...			...		...	
Total ...	*Charged* ...			*42,000*	*41,572*	*41,572*	*30,407*
Total ...	Voted ...			41,320	35,400	41,910	38,928
B.—(2) Pay of Establishment—							
Subordinate Forest and Depot Establishments (15—200)...		354	354	1,14,300		1,12,000	
Office Establishment (30—240) ...	...	76	72	50,800		48,100	
Temporary Establishment ...	...			5,730		5,557	
Leave salary ...	...			...		...	
Probable savings ...	...			...		...	
Total—Voted ...				1,70,830	1,66,600	1,65,657	1,62,668
B.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (*Charged*) ...	Fixed ...			*3,780*		*4,200*	
Travelling allowance (*Charged*) ...	Ordinary ...			*1,160*		*300*	
Travelling allowance (Voted) ...	Fixed ...			26,010		26,940	
Travelling allowance (Voted) ...	Ordinary ...			5,850		5,855	
House-rent and other allowances ...	*Charged* ...			*450*		*450*	
House-rent and other allowances ...	Voted ...			2,840		2,842	
Forest training ...	... Voted ...			1,500		1,800	
Total ...	*Charged* ...			*5,390*	*4,950*	*4,950*	*5,295*
Total ...	Voted ...			36,200	36,200	37,437	38,258
B.—(4) Contingencies—							
Stationery ...	...			700		730	
Carriage of tents and records ...	...			1,800		2,100	
Rents, rates and taxes ...	...			6,050		6,110	
Service postage and telegrams ...	...			4,300		4,200	
Sundries ...	...			3,500		2,570	
Total ...				16,350	15,500	15,710	16,432
B.—(5) Establishment charges payable to other Governments, Departments, etc.—							
Leave, and passage contributions payable to Bombay Government.	*Charged* ..			*9,310*	*8,078*	*8,078*	*12,697**
Leave, and passage contributions payable to Bombay Government.	Voted ...			5,600	7,300	6,286	13,885*
Contribution payable to the Government of India ...	... Voted ...			2,400	...	..	...
TOTAL ...				3,29,400	3,15,600	3,21,600	3,18,570
Total ...	*Charged* ...			*56,700*	*54,600*	*54,600*	*48,399*
Total ...	Voted ...			2,72,700	2,61,000	2,67,000	2,70,171

DETAILED ACCOUNT No. 10-D. FOREST. D.—Charges in England.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Leave and Deputation Salaries, etc. ...	...		...	*241*
Sterling overseas pay ...	*7,000*		*7,000*	*4,733*
Total—*Charged* ...	*7,000*	*7,000*	*7,000*	*4,974*

11.—REGISTRATION.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE ...	... VOTED ...	11-A	11,100	12,200	11,200	11,164
B.—DISTRICT CHARGES ...	... VOTED ...	11-B	78,600	74,000	76,300	72,291
	ROUNDING ...		+300	—200	—500	...
	TOTAL—Voted ...		90,000	86,000	87,000	83,455

DETAILED ACCOUNT No. 11-A. REGISTRATION. A.—Superintendence.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.—(2) Pay of Establishment—						
Inspector of Registration (220—300)	1	1	3,795		3,720	3,411
Sub-Registrars (135—175)	2	2	2,560		2,740	2,321
Clerks (30—110)	1	1	490		465	438
Inferior establishment (15—17)	2	2	385		400	511
Leave salary			560		600	685
Total—Voted ...			7,790	8,440	7,925	7,366
A.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... { Fixed ...			1,725		1,860	1,860
Travelling allowance ... ... { Ordinary ...			200		200	169
House-rent and other allowances...			505		535	670
Total—Voted ...			2,430	2,770	2,595	2,699
A.—(4) Contingencies—						
Contract contingencies			230		255	235
Service postage and telegrams			400		350	369
Non-Contract Contingencies—						
Cotton carpets			200		...	} 495
Other items			50		75	
Total—Voted ...			880	990	680	1,099
TOTAL—Voted ...			11,100	12,200	11,200	11,164

DETAILED ACCOUNT No. 11-B. REGISTRATION. B.—District Charges.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.—(2) Pay of Establishment—						
Sub-Registrars (30—200)	41	42	45,270		44,435	38,771
Clerks (20—70)	32	30	15,500		15,015	12,020
Inferior establishment (14—17)	16	15	3,020		2,820	2,806
Temporary establishment			700		1,470	865
Leave salary			2,540		2,000	6,139
Lump deduction for probable savings			...		—720	...
Total—Voted ...			67,030	61,330	65,020	60,601
B.—(3) Allowances, Honoraria, etc.						
Travelling allowance (Ordinary)			1,500		1,300	1,577
House-rent and other allowances...			940		800	855
Commission to Sub-Registrars			80		340	432
Total—Voted ...			2,520	3,880	2,440	2,864
B.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			307		322	1,761
Lighting charges			176		154	
Packing and conveyance charges			219		215	
Purchase and repairs of furniture			220		222	
Stationery and other petty supplies			519		535	
Other charges			159		152	
Non-contract contingencies			150		100	7
Rents, rates and taxes			300		270	345
Service postage and telegrams			3,120		3,070	2,970
Pay of inferior servants			3,880		3,800	3,743
Total—Voted ...			9,050	8,790	8,840	8,826
TOTAL—Voted ...			78,600	74,000	76,300	72,291

12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—Charges of Collection—						
A.—(1) Pay of Officers—						
Inspector (180-15-225)	1	1	2,830	2,700	2,700	2,646
A.—(2) Pay of Establishment—						
Clerks (30—100)	4	4	3,720		4,150	3,898
Inferior establishment (18)	2	2	430		450	432
Temporary establishment			2,720		...	...
Leave salary			140		...	84
TOTAL ...			7,010	6,200	4,600	4,414
A.—(3) Allowances, Honoraria, etc.						
Travelling allowance ... ... Fixed ...			720		960	960
Travelling allowance ... ... Ordinary ...			200			294
House-rent and other allowances...			1,950		2,140	2,055
TOTAL ...			2,870	3,100	3,100	3,309
A.—(4) Contingencies—						
Contract contingencies—						
Telephone charges			180		180	
Non-contract contingencies—						
Service postage and telegrams			600		4,020	
Advertisement charges			200			
Miscellaneous			260			
Sign boards, white lines, etc.			6,000			
Notice boards			220			
Tin plates, and badges			700			
Furniture			200			
Total ...			8,360	4,800	4,200	4,250
A.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Amount transferred from 29—Police (page 155) ...			+ 1,430	+ 1,200	+ 1,460	+ 1,426
For rounding			+ 500	...	− 60	...
TOTAL—VOTED ...			23,000	18,000	16,000	16,045

13.—OTHER TAXES AND DUTIES.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—COLLECTION CHARGES—ENTERTAINMENT TAX ...	13-A	2,600	4,750	3,300	1,153
B.—CHARGES UNDER THE ELECTRICITY ACTS	13-B	4,020	5,300	5,000	3,272
C.—CHARGES IN CONNECTION WITH TOBACCO DUTIES ...	13-C	1,640	550	500	1,013
D.—COLLECTION CHARGES—TAX ON SALES OF MOTOR SPIRIT (SIND SALES OF MOTOR SPIRIT TAXATION ACT, 1939)	13-D	1,640	...	...	...
Rounding ...		+ 100	+ 400	+ 200	...
TOTAL—Voted ...		10,000	11,000	9,000	5,438

DETAILED ACCOUNT No. 13-A.

COLLECTION CHARGES—ENTERTAINMENT TAX.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.—(2) Pay of Establishment—				
Special pay to Inspectors	960		985	1,139
Total—Voted ...	960	985	985	1,139
A.—(3) Allowances, Honoraria, etc.—	...	...	...	...
Total—Voted ...	...	...	...	...
A.—(4) Contingencies—				
Cost of entertainment duty stamps	...	1,200	...	14
Total—Voted ...	...	1,200	...	14
A.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	1,640	2,565	2,315	...
Total—Voted ...	2,600	4,750	3,300	1,153

DETAILED ACCOUNT No. 13-B. OTHER TAXES AND DUTIES. B.—Charges under the Electricity Acts.	Strength 1940-41	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
B.—(1) Pay of Officers—			Rs.	Rs.	Rs.	Rs.
Inspector of Scheduled Taxes (200—260)	1	1	2,580	2,200	2,200	...
B.—(2) Pay of Establishment						
Superior establishment	3	3	1,550			
Inferior establishment	2	2	570		1,603	405
Leave salary			100			
Total ...			2,220	1,603	1,603	405
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300		1,350	1,261
House rent and other allowances			780		694	...
Total ...			2,080	2,044	2,044	1,261
B.—(4) Contingencies—						
Non-Contract Contingencies			210	600	...	...
Collection charges			1,850	1,854	1,854	1,606
Total ...			2,060	2,454	1,854	1,606
B.—(5) *Deduct*—						
(i) Proportionate cost transferred to "A—Collection charges—Entertainment Tax"			−1,640	−2,565	−2,315	...
(ii) Proportionate cost transferred to "C—Charges in connection with Tobacco Duties"			−1,640	−436	−386	...
(iii) Proportionate cost transferred to "D—Collection Charges—Tax on Sales of Motor Spirit—(Sind Sales of Motor Spirit Taxation Act, 1939)".			−1,640	...	...	...
TOTAL—Voted ...			4,020	5,300	5,000	3,272

DETAILED ACCOUNT No. 13-C.
OTHER TAXES AND DUTIES.
C.—Charges in connection with Tobacco Duties.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
C.—(2) Pay of Establishment—				
Temporary Establishment	...		94	766
Total ...	...	94	94	766
C.—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...		10	120
House-rent and other allowances	...		10	113
Total ...	...	20	20	233
C.—(4) Contingencies—				
Non-contract contingencies	...	...	...	
Rewards	...	...	...	
Total ...	...	...	...	14
C.—(5) *Add*—Proportionate cost transferred from "B—Charges under the Electricity Acts"	1,640	436	386	...
TOTAL—Voted ...	1,640	550	500	1,013

DETAILED ACCOUNT No. 13-D.
OTHER TAXES AND DUTIES.
D.—Collection Charges—Tax on Sales of Motor Spirit—(Sind Sales of Motor Spirit Taxation Act, 1939).

D.—(5) *Add*—Proportionate cost transferred from "B—Charges under

17.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
IRRIGATION WORKS.				
(a) *Interest on capital outlay on the Lloyd Barrage Unified System.*				
1. Transfer from "22"—				
(i) Met from sale of lands in the Barrage Zone	65,00,000	74,30,000	64,50,000	55,55,562
(ii) Met from net revenue of the Lloyd Barrage Unified System ...	59,26,000	51,09,000	57,12,000	61,55,768
2. Write-back from "68" of interest capitalised in the past and now met from excess revunue...	6,91,000	17,88,000	...	...
Total (a) ...	1,31,17,000	1,43,27,000	1,21,62,000	1,17,11,330
(b) *Interest on capital outlay on other Irrigation Works*	8,14,000	7,72,000	7,69,000	7,43,886
TOTAL—*Charged* ...	1,39,31,000	1,50,99,000	1,29,31,000	1,24,55,216

18.—Other Revenue Expenditure Financed from Ordinary Revenues.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.						
(1) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.						
I.—Works Extensions and Improvements	...Voted ...	18-A (1) (i)	69,000	61,000	88,700	44,641
II.—Maintenance and Repairs ...	...Voted ...	18-A (1) (ii)	2,43,000	2,38,300	2,65,000	2,15,116
III.—Establishment ...	*Charged* ...	18-A (1) (iii)	*15,500*	*15,100*	*18,400*	*8,370*
	Voted ...		72,900	67,900	87,500	63,336
IV.—Tools and Plant ...	...Voted ...	18-A (1)(iv)	1,570	1,100	2,600	1,041
VI.—Suspense	...Voted ...		...	...	...	...
VII.—Charges in England ...	*Charged* ...		...	...	...	...
	Voted ...		...	...	...	...
VIII.—Loss or gain by exchange	*Charged* ...		...	*+10*	...	...
	Voted ...		...	...	...	...
Add.—Lump sum provision for re-grant of lapses	...		...	...	...	...
Deduct—On account of probable lapses in the budget year.			...	...	..	...
For rounding... ...	*Charged* ...		*+500*	*—110*	*—400*	...
	Voted ...		+30	+200	+700	...
TOTAL, (1) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	*Charged* ...		*16,000*	*15,000*	*18,000*	*8,370*
	Voted ...		3,86,500	3,68,500	4,44,500	3,24,134
(2) MISCELLANEOUS EXPENDITURE						
III.—Establishment ...	*Charged* ...	18-A (2) (i)	...	...	...	*13*
	Voted ...		...	12,700	12,000	5,026
IV.—Tools and Plant ...	...Voted ...	18-A (2) (ii)	...	...	..	1
V.—Other Charges ...	...Voted ...		...	2,200	...	246
VI.—Grants-in-aid ...	...Voted ...	18-A (2)(iii)	5,500	5,500	5,500	5,500
For rounding	*Charged* ...		...	...	...	...
	Voted ...		...	+100	...	...
TOTAL, (2) MISCELLANEOUS EXPENDITURE ..	*Charged* ...		...	...	...	*13*
	Voted ...		5,500	20,500	17,500	10,773

18.—Other Revenue Expenditure Financed from Ordinary Revenues.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.						
GRAND TOTAL.						
I.—Works / Extensions and Improvements	Voted ...	18-A (1)(i)	69,000	61,000	88,700	44,641
II.—Maintenance and Repairs ...	Voted ...	18-A (1)(ii)	2,43,000	2,38,300	2,65,000	2,15,116
III.—Establishment ...	*Charged* ...	18-A (1)(iii) & 18-A (2)(i)	*15,500*	*15,100*	*18,400*	*8,383*
	Voted ...		72,900	80,600	99,500	68,362
IV.—Tools and Plant ...	Voted ...	18-A (1) (iv) & 18-A (2) (ii)	1,570	1,100	2,600	1,042
V.—Other charges ...	Voted ...		...	2,200	...	246
VI.—Grants-in-aid	Voted ...	18-A(2) (iii)	5,500	5,500	5,500	5,500
VII.—Suspense	Voted ...		...	...	...	..
VIII.—Charges in England ...	*Charged* ...		...	...	...	..
	Voted ...		...	...	...	..
IX.—Loss or gain by exchange ...	*Charged* ...		...	*+ 10*	...	...
	Voted ...		...	...	...	..
Add—Lump sum provision for re-grant of lapses ...			...	...	...	...
Deduct—On account of probable lapses in the budget year ...			...	...	...	...
For rounding... ...	*Charged* ...		*+ 500*	*—110*	*— 400*	...
	Voted ...		+ 30	+ 300	+ 700	...
GRAND TOTAL ...			4,08,000	4,04,000	4,80,000	3,43,290
GRAND TOTAL	*Charged* ...		*16,000*	*15,000*	*18,000*	*8,383*
	Voted ...		3,92,000	3,89,000	4,62,000	3,34,907

Item No.	DETAILED ACCOUNT No. 18-A (1) (i). Other Revenue Expenditure Financed from Ordinary Revenues. EXTENSIONS AND IMPROVEMENTS.	Total estimated cost.	Expenditure to end of 1938-39.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	WORKS IN PROGRESS.						
	WESTERN SIND CIRCLE						
	SOUTHERN DADU DIVISION.						
	Canals North of Kotri.						
1	Improvements to Karowah	36,200	...	21,000	15,000	...	...
2	Improvement to Sadabaharwah	38,134	...	23,000	15,000	...	...
	TOTAL—Western Sind Circle ...			44,000	30,000	...	...
	INDUS RIVER COMMISSION.						
	Bund Works under the control of the Indus River Commission.						
3	†Making Surveys of River Indus	...	...	7,000	6,500	7,000	6,284
	DISCRETIONARY GRANT.						
	Indus River Commission	...	...	15,101	15,101	15,101	6,633
	Works completed or to be completed	...	...	...	6,500	63,700	28,825
	Add—For Adjustment of old maintenance charges...	...	...	2,899	2,899	2,899	2,899
	TOTAL ...			69,000	61,000	88,700	44,641

† These surveys are carried out annually.

Item No.	DETAILED ACCOUNT No. 18-A (1) (ii). Other Revenue Expenditure Financed from Ordinary Revenues MAINTENANCE AND REPAIRS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	ROHRI CANAL CIRCLE.				
	Dad Division.				
1	Maintenance and repairs to canals feeding from the Indus	500	400	500	505
	Rohri Division				
2	Maintenance and repairs to canals feeding from the Indus	600	700	700	507
3	Total for Rohri Canal Circle ...	1,100	1,100	1,200	1,012
	WESTERN SIND CIRCLE.				
	Southern Dadu Division.				
4	Maintenance and repairs to canals north of Kotri ...	14,000	19,000	14,000	7,433
5	Total for Western Sind Circle	14,000	19,000	14,000	7,433
	WORKS UNDER THE CONTROL OF INDUS RIVER COMMISSION.				
	Development and Research Division.				
6	Ordinary repairs	30,000	28,000	42,000	30,126
	NORTHERN SIND CIRCLE.				
	Begari Canals Division.				
7	Special repairs to bund lines	...	...	...	} 44,596
8	Ordinary repairs to bund lines	40,000	32,800	50,000	
	Shikarpur Canals Division.				
9	Special repairs to bund lines	...	..	...	} 54,459
10	Ordinary repairs to bund lines	55,000	55,000	55,000	
11	Reserve with Indus River Commission ..	25,110	24,910	25,010	...
12	Compensation to work charged establishment under Workmen's Compensation Act (at the disposal of Indus River Commission)	300	...	300	...
13	Total for Indus River Commission Works ...	1,50,410	1,40,710	1,72,310	1,29,181
	Total ...	1,65,510	1,60,810	1,87,510	1,37,626
14	*Add*—For adjustment of old maintenance charges ...	77,490	77,490	77,490	77,490
15	Grand Total—Maintenance and Repairs ..	2,43,000	2,38,300	2,65,000	2,15,116

DETAILED ACCOUNT No. 18-A.-(I)(iii) Other Revenue Expenditure Financed from Ordinary Revenues. ESTABLISHMENT.		Budget Estimate, 1940-41	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
(I) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.		Rs.	Rs.	Rs.	Rs.
SPECIAL ESTABLISHMENT.					
Lump sum charges creditable to other Governments, Departments, etc.—					
Share of the cost of establishment of Mechanical Division (*vide* page 268).		...	...	...	2,930
Add—Establishment charges including charges in England transferred from the head "50-Civil Works" (*vide* page 232).	*Charged* ...	*14,700*	*14,300*	*17,500*	*7,943*
	Voted ...	69,200	64,400	83,000	57,325
Add—Pensionary charges transferred from the head '55' (*vide* page 248).	*Charged* ...	*800*	*800*	*900*	*427*
	Voted ...	3,700	3,500	4,500	3,081
TOTAL—Establishment ...	*Charged* ...	*15,500*	*15,100*	*18,400*	*8,370*
	Voted ...	72,900	67,900	87,500	63,336

DETAILED ACCOUNT No. 18-A.(1)(iv) Other Revenue Expenditure Financed from Ordinary Revenues. TOOLS AND PLANT.					
(I) WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.					
Add—Tools and plant charges transferred from the head '50-Civil Works' (*vide* page 239)...	Voted ...	1,570	1,100	2,600	1,041
TOTAL—Tools and Plant ...	Voted ...	1,570	1,100	2,600	1,041

DETAILED ACCOUNT No. 18-A (2) (i). Other Revenue Expenditure Financed from Ordinary Revenues. ESTABLISHMENT.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
(2) MISCELLANEOUS EXPENDITURE.					
SPECIAL ESTABLISHMENT (SOUTHERN SIND CIRCLE.)					
(b) Pay of temporary establishment ...	Voted ...	.	11,500	12,000	4,650
(c) Allowances, honoraria, etc. ...	Voted ...	...	1,200	...	308
Add—Establishment charges including charges in England transferred from the head '50—Civil Works' (*vide* page 232).	*Charged* ...	...	...	...	12
	Voted ...	...	...	...	65
Add—Pensionary charges transferred from the head '55— (*vide* page 248)	*Charged* ...	...	...	...	1
	Voted ...	...	...	..	3
Total—Establishment ...	*Charged* ...	...	...	...	13
	Voted ...	...	12,700	12,000	5,026

DETAILED ACCOUNT No. 18-A (2) (ii). Other Revenue Expenditure Financed from Ordinary Revenues. TOOLS AND PLANT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
(2) MISCELLANEOUS EXPENDITURE.				
Add—Tools and plant charges transferred from the head '50—Civil Works' (*vide* page 239). Voted ...	...	...	...	1
Total—Tools and Plant ... Voted ...	...	...	...	1

DETAILED ACCOUNT No. 18-A (2) (iii) Other Revenue Expenditure Financed from Ordinary Revenues. GRANTS-IN-AID.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
(2) MISCELLANEOUS EXPENDITURE.				
SECRETARY TO GOVERNMENT, PUBLIC WORKS DEPARTMENT.				
Central Board of Irrigation in India.—Voted	5,500	5 5co	5,500	5,500

18.—(I) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE RELIEF FUND.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Irrigation Works (Public Works)	...	...	...	...
Do. (Civil)	...	...	...	...
TOTAL ...	...	...	...	...

19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.—FINANCED FROM FAMINE RELIEF FUND	...	...	...	...
B.—FINANCED FROM ORDINARY REVENUES	...	...	...	...
TOTAL ...	...	...	...	...

22.—INTEREST ON DEBT AND OTHER OBLIGATIONS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
A.—INTEREST ON ORDINARY DEBT—				
Interest on Loan taken from the Central Government—				
(*a*) Lloyd Barrage (Proper)	1,14,68,000	1,15,72,000	1,15,65,000	1,15,78,190
(*b*) Other consolidated debt	16,39,000	16,54,000	16,54,000	16,68,636
TOTAL ...	1,31,07,000	1,32,26,000	1,32,19,000	1,32,46,826
B.—INTEREST ON UNFUNDED DEBT—				
State Provident Funds—				
Interest on General Provident Fund	2,38,000	2,25,000	2,19,000	2,12,679
Interest on Contributory Provident Fund	3,000	3,000	3,000	3,399
TOTAL ...	2,41,000	2,28,000	2,22,000	2,16,078
C.—Miscellaneous	...	3,000	...	...
TOTAL ...	...	3,000	...	...
Total—Interest Charges ...	1,33,48,000	1,34,57,000	1,34,41,000	1,34,62,904
D.—TRANSFERS—				
Deduct—				
(1) Interest transferred to Commercial Departments—				
17—Interest, etc.	—1,32,40,000	—1,33,11,000	—1,29,31,000	—1,24,55,216
68—Construction, etc.		...	—3,87,000	—8,42,433
(2) Interest transferred to Forest Department (10—Forest) ...	—1,000	—1,000	—1,000	—707
(3) Interest portion of equated payments on account of commuted value of pensions.	...	...	...	—13,571
Total—*Transfers* ..	—1,32,41,000	—1,33,12,000	—1,33,19,000	—1,33,11,927
TOTAL ...	1,07,000	1,45,000	1,22,000	1,50,977
TOTAL ... { *Charged* ...	1,07,000	1,45,000	1,22,000	1,50,977
Voted ...	...	...	...	...

23.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—Sinking Funds	...	...	...	...	...
B.—Other appropriations ... *Charged* ...	23—B	*3,88,000*	*3,72,000*	*3,72,000*	*15,731*
TOTAL—*Charged* ...		*3,88,000*	*3,72,000*	*3,72,000*	*15,731*

DETAILED ACCOUNT No. 23—B.

B.—Other Appropriations.

Principal portion of the annual instalment towards repayment of the loans taken from the Central Government, included under "Other Consolidated Debt"	*3,88,000*	*3,73,000*	*3,73,000*	*3,58,400*
Deduct—Capital portion of equated payment out of revenue of commuted value of pensions debited to the head "55—Superannuation Allowances and Pensions"	...	...	...	*—3,39,279*
Deduct—Repayment out of revenue of capital expenditure on account of payments to retrenched personnel debited to "55—Superannuation Allowances and Pensions"	...	*—1,000*	*—1,000*	*—3,390*
TOTAL—*Deductions* ...	...	*—1,000*	*—1,000*	*—3,42,669*
TOTAL ...	*3,88,000*	*3,72,000*	*3,72,000*	*15,731*
TOTAL ... { *Charged* ...	*3,88,000*	*3,72,000*	*3,72,000*	*15,731*
TOTAL ... { Voted ...	...	...	...	...

25.—GENERAL ADMINISTRATION.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES.					
A.—Salary of the Governor	*Charged* ...	*66,000*	*66,000*	*66,000*	66,089
B.—Sumptuary allowance of the Governor ...	*Charged* ...	*8,000*	*8,000*	*8,000*	8,000
C.—Secretarial staff of the Governor ...	*Charged* ...	*36,300*	*27,500*	*25,100*	21,004
D.—Staff and household of the Governor ...	*Charged* ...	*48,100*	*48,700*	*55,200*	53,822
E.—Expenditure from contract allowance ...	*Charged* ...	*17,500*	*17,500*	*17,500*	15,200
F.—Tour expenses	*Charged* ...	*22,000*	*10,000*	*22,000*	14,218
G.—Ministers	*Charged* ...	*66,000*	*66,500*	*65,300*	38,345
	Voted ...	59,900	61,300	62,800	31,524
Other Charges	Charged ...	..	...	..	..
	TOTAL ...	3,23,800	3,05,500	3,21,900	2,48,202
TOTAL ...	*Charged* ...	*2,63,900*	*2,44,200*	*2,59,100*	2,16,678
	Voted ...	59,900	61,300	62,800	31,524
B.—LEGISLATIVE BODIES.					
H.—Provincial Legislative Assembly	Voted ...	85,800	82,600	86,100	78,135
I.—Legislative Assembly Department	Voted ...	29,100	26,900	26,800	23,657
J.—Elections for Legislatures	Voted ...	5,000	2,000	5,000	11,050
	TOTAL—Voted ...	1,19,900	1,11,500	1,17,900	1,12,842
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.					
K.—Civil Secretariat	*Charged* ...	*1,09,300*	*1,07,600*	*94,000*	76,412
	Voted ...	3,18,000	2,96,200	2,91,700	1,93,497
L.—Public Service Commission	*Charged* ...	*33,000*	*46,000*	*25,500*	25,000
	Voted ...	..	...	1,500	..
M.—Local fund audit establishment	Voted ...	34,800	38,400	40,000	39,323
	TOTAL ...	4,95,100	4,88,200	4,52,700	3,34,232
TOTAL ...	*Charged* ...	*1,42,300*	*1,53,600*	*1,19,500*	1,01,412
	Voted ...	3,52,800	3,34,600	3,33,200	2,32,820

25.—GENERAL ADMINISTRATION—*contd*		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
D.—COMMISSIONERS.					
N.—Revenue Commissioner	*Charged*	*46,600*	*51,400*	*46,700*	*56,312*
	Voted ...	16,500	15,900	15,900	97,685
TOTAL ...		63,100	67,300	62,600	1,53,997
E.—DISTRICT ADMINISTRATION.					
O.—General establishments	*Charged* ...	*3,04,500*	*2,46,500*	*2,27,500*	*1,74,534*
	Voted ...	3,72,400	4,65,800	4,96,300	4,69,881
P.—Sub-divisional establishments	Voted ...	6,16,900	6,06,700	6,06,700	6,09,119
TOTAL ...		12,93,800	13,19,000	13,30,500	12,53,534
TOTAL ...	*Charged* ...	*3,04,500*	*2,46,500*	*2,27,500*	*1,74,534*
	Voted ...	9,89,300	10,72,500	11,03,000	10,79,000
G.—MISCELLANEOUS.					
Q.—Discretionary grants by heads of provinces, etc.	Voted ...	15,000	10,000	15,000	11,105
R.—Expenditure from rural reconstruction grants ...	Voted ...	60,000	40,000	75,000	23,828
S.—Miscellaneous	Voted ...	55,700	50,000	60,000	14,392
TOTAL—Voted ...		1,30,700	1,00,000	1,50,000	49,325
H.—CHARGES IN ENGLAND.					
Secretary of State for India	*Charged* ...	*2,660*	*80*	...	*19,527*
	Voted ...	...	...	...	...
High Commissioner for India	*Charged* ...	*39,040*	*31,920*	*36,900*	*39,820*
	Voted ...	36,600	24,600	20,000	20,475
TOTAL ...	*Charged* ...	*41,700*	*32,000*	*36,900*	*59,347*
	Voted ...	36,600	24,600	20,000	20,475
Leave and Pension Contribution on account of Officers of the Indian Civil Service payable to the Bombay Government	*Charged* ...	*	*	*	*1,04,480*
Contribution payable to the Bombay Government in respect of 1/5th share of University Subvention ..	Voted ...	...	4,000	1,600	...
For rounding ...	*Charged* ...	...	*+300*	*+300*	...
	Voted ...	+300	—400	—400	...
GRAND TOTAL ...		25,05,000	24,52,000	24,94,000	23,36,434
TOTAL ...	*Charged* ...	*7,99,000*	*7,28,000*	*6,90,000*	*7,12,763*
	Voted ...	17,06,000	17,24,000	18,04,000	16,23,671

*Taken separately under the respective minor heads.

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C.—SECRETARIAL STAFF OF THE GOVERNOR.						
DETAILS.						
C.—(1) Pay of Officers—						
Secretary (1,000—2,250) ... ... *Charged* ...	1	1	*15,600*	*14,600*	*14,600*	*14,000*
Assistant Secretary (450—1,350) plus rupee overseas pay of Rs 150 .. ... *Charged* ...	1	...	*8,000*	*2,000*	...	...
TOTAL—*Charged* ...			*23,600*	*16,600*	*14,600*	*14,000*
C.—(2) Pay of Establishment—						
Stenographer (150—250)	1	1	*2,400*	*2,300*	*2,300*	*2,200*
Leave salary			...	...	...	...
TOTAL—*Charged* ...			*2,400*	*2,300*	*2,300*	*2,200*
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			*400*	*400*	*400*	*283*
House-rent and other allowances			*3,300*	*3,300*	*3,300*	*3,240*
TOTAL—*Charged* ...			*3,700*	*3,700*	*3,700*	*3,523*
C.—(4) Contingencies—						
Non-contract contingencies—						
Telephone charges			*470*			
Books and newspapers			*230*	*600*	*800*	*681*
Office expenses and miscellaneous			*100*			
TOTAL—*Charged* ...			*800*	*600*	*800*	*681*
C.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passages of officers lent by other Governments, Departments, etc. ... *Charged* ...			*1,200*	*800*	*600*	*600*
Leave contribution payable to the Bombay Government on account of officers of the Indian Civil Service...*Charged*...			*4,600*	*3,500*	*3,100*	...
TOTAL—Secretarial Staff—*Charged* ...			*36,300*	*27,500*	*25,100*	*21,004*

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
D.—STAFF AND HOUSEHOLD OF THE GOVERNOR.						
D.—(1) Pay of Officers—						
Military secretary (990—1.200)	1	1	11,880		11,100	13,408
Aide-de-Camp (635)	...	1	...		7,600	9,653
Leave Salary			...		...	55
TOTAL—*Charged* ...			11,880	18,700	18,700	23,116
D.—(2) Pay of Establishment—						
Superintendent (300—400)	1	1	4,780		4,500	5,014
Clerks (50—200)	4	4	3,630		4,100	3,380
Inferior establishment (16—30)	28	28	6,310		6,300	5,762
Temporary establishment			...		...	...
Leave salary			800		800	930
TOTAL—*Charged* ...			15,520	15,000	15,700	15,086
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... *Charged* ...			2,000	800	2,000	2,133
House-rent and other allowances ... *Charged* ...			1,100	1,000	1,100	945
TOTAL ... *Charged* ...			3,100	1,800	3,100	3,078
D.—(4) Contingencies—						
Non-contract Contingencies—						
Service postage and telegrams			1,000			
Rental for telephone connections			750			
Conservancy charges			330			
Books and publications			500	5,000	5,000	4,610
Petty supplies			1,000			
Peon's clothing			1,000			
Purchase and repairs of furniture			420			
Maintenance of furnishings of official residences ...			5,000*	2,000	5,000	2,207
Maintenance of Government House gardens ...			7,000	5,000	6,500	4,975
TOTAL ... *Charged* ...			17,000	12,000	16,500	11,792
D.—(5) Grants-in-aid, Contributions, etc.—						
Contributions for passage of officers lent by other Governments, Departments, etc. *Charged* ...			600	1,200	1,200	750
TOTAL ... *Charged* ...			600	1,200	1,200	750
GRAND TOTAL ... *Charged* ...			48,100	48,700	55,200	53,822

* The annual grant is Rs. 4,000. The additional sum of Rs. 1,000 is out of the unspent balance of the previous years.

25.—GENERAL ADMINISTRATION. A.—Heads of Provinces		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
G.—MINISTERS.							
G.—(1) Pay of Officers—							
Ministers (500)	*Charged* ...	6	6	*36,000*	*35,800*	*36,000*	*24,621*
Parliamentary Secretaries (300) ...	Voted ...	6	6	21,600	10,700	21,600	1,930
Personal Assistant to Honourable the Revenue Minister (275—350) Voted		1	...	4,300	4,500	...	...
TOTAL ...	*Charged* ...			*36,000*	*35,800*	*36,000*	*24,621*
	Voted ...			25,900	15,200	21,600	1,930
G.—(2) Pay of Establishment—							
Personal Assistants (120—200)		5	6	12,000		15,600	8,346
Inferior establishment (16—20)		12	24	2,450		4,900	2,933
Leave salary				370		500	65
Temporary establishment				4,160		800	...
TOTAL—Voted ...				18,980	14,800	21,800	11,344
G.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (fixed)	*Charged* ...			*10,800*		*10,800*	*10,321* (for both charged items)
Travelling allowance (Ordinary) ...	*Charged* ...			*12,000*		*9,500*	
Travelling allowance (Ordinary) ...	Voted ...			5,000		2,000	1,362
House-rent and other allowances ...	*Charged* ...			*7,200*		*9,000*	3,401
	Voted ...			2,520		2,000	1,067
TOTAL ...	*Charged* ...			*30,000*	*30,700*	*29,300*	13,724
	Voted ...			7,520	8,300	4,000	2,429
G.—(4) Contingencies—							
Non-contract contingencies—							
Carriage of records				800			
Purchase and repairs of furniture				500			
Peons' clothing				250			
Repairs to Government cars				1,500	23,000 (for all seven items)	15,400 (for all seven items)	15,821 (for all seven items)
Insurance of cars				900			
Telephone charges				3,000			
Office expenses and miscellaneous				550			
TOTAL—Voted ...				7,500	23,000	15,400	15,821
TOTAL—Ministers	*Charged* ...			*66,000*	*66,500*	*65,300*	38,345
	Voted ...			59,900	61,300	62,800	31,534

25.—GENERAL ADMINISTRATION. B.—Legislative Bodies.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
H.—PROVINCIAL LEGISLATIVE ASSEMBLY.						
H.—(1) Pay of Officers—						
Speaker (800)	1	1	9,600	9,600	9,600	10,057
Deputy Speaker (300)	1	1	1,200	700	1,200	584
Salary of the M. L. As. (75)	47	47	42,000	47,300	42,300	41,553
TOTAL—Voted ...			52,800	57,600	53,100	52,194
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			33,000		15,000	25,941
House-rent and other allowances			...		18,000	...
TOTAL—Voted ...			33,000	25,000	33,000	25,941
GRAND TOTAL—Voted ...			85,800	82,600	86,100	78,135
I.—LEGISLATIVE ASSEMBLY DEPARTMENT.						
I.—(1) Pay of Officers—						
Secretary (250—380)	1	1	4,040	4,100	3,900	3,997
I.—(2) Pay of Establishment—						
Assistants (70—200)	4	4	5,260		3,800	3,033
Chief Reporter and Reporters [150—250+(1) 50 S. P.]...	5	5	11,500		11,000	9,703
Clerk, typists, etc. (35—100) ..	3	...	1,720		...	...
Inferior establishment (16)	6	5	1,200		1,000	944
Leave salary			800		800	110
Temporary establishment			680		2,500	1,702
TOTAL—Voted ...			21,160	19,100	19,100	15,492
I.—(3) Allowances, Honoraria, etc.—						
Travelling allowances ..			250		...	80
House-rent and other allowances			850		1,000	807
TOTAL—Voted ...			1,100	1,000	1,000	887
I.—(4) Contingencies—						
Contract contingecies—						
Books and newspapers ..			1,000			
Purchase and hire of furniture end type-writer ..			200			
Telephone charges ..			550		2,300	...
Pay of inferior servants ..			400			
Office expenses and miscellaneous ..			150			
Non-contract contingencies—						
Service postage and telegrams ..			500		500	3,281
TOTAL—Voted ...			2,800	2,700	2,800	3,281
GRAND TOTAL—Voted ...			29,100	26,900	26,800	23,657

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT.					
SUMMARY.					
K.—(1) Political and Miscellaneous Department.	*Charged* ...	*40,900*	*39,900*	*40,800*	*18,555*
	Voted ...	33,800	34,700	32,000	38,701
K.—(2) Home Department	*Charged* ...	*21,900*	*10,700*	...	*17,358*
	Voted ...	42,500	35,000	34,000	31,834
K.—(3) General Department	Voted ...	24,200	22,450	23,340	20,046
K.—(4) Legal Department	Voted ...	27,400	27,300	25,400	19,277
K.—(5) Government Book Depot and Record Office	Voted ...	4,500	4,100	4,300	3,952
K.—(6) Finance Department	*Charged* ...	*26,700*	*35,800*	*35,600*	*40,499*
	Voted ...	69,400	58,600	65,700	59,698
K.—(7) Office of the Oriental Translator, Director of Information and Labour Commissioner	Voted ...	25,300	25,000	24,500	22,049
K.—(8) Passport Branch	Voted ...	— 400	— 1,950	— 1,640	—2,060
K.—(9) Revenue Department ..	*Charged* ...	*19,800*	*21,200*	*17,600*	...
	Voted ...	91,300	91,000	84,100	...
GRAND TOTAL ...		4,27,300	4,03,800	3,85,700	2,69,909
TOTAL ...	*Charged* ...	*1,09,300*	*1,07,600*	*94,000*	*76,412*
	Voted ...	3,18,000	2,96,200	2,91,700	1,93,497

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishemnts.	Strength. 1940-41	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
K.—CIVIL SECRETARIAT—*contd.*						
K.-1—Political and Miscellaneous Department.			Rs.	Rs.	Rs.	Rs.
K.-1.—(a) Political and Miscellaneous Department.						
K.-1.—(a) (1) Pay of Officers—						
Chief Secretary (grade pay + S. P. 400 + 100) *Charged* ...	1	1	*33,000*	*33,000*	*33,000*	*17,057*
Assistant Secretary (500—40—700) ... Voted ...	1	1	6,600	7,400	7,400	6,917
TOTAL ... *Charged* ...			*33,000*	*33,000*	*33,000*	*17,057*
TOTAL ... Voted ...			6,600	7,400	7,400	6,917
K.-1.—(a) (2) Pay of Establishment—						
Superintendents and Assistants (70—300)	8	8	15,980		15,200	13,405
Clerks, Typists, etc. (50—140)	8	8	7,130		6,700	4,751
Inferior establishment (12—19)	9	11	1,850		2,240	1,944
Leave salary			1,240		1,200	756
TOTAL—Voted ...			26,200	24,100	25,340	20,856
K.-1.—(a) (3) Allowances, Honoraria, &c.—						
Travelling allowances .. *Charged* ..		..	..	..	..	*451*
Travelling allowances .. Voted ..		...	..	..	..	10
House-rent and other allowances ... *Charged* ...			*600*	...	*900*	*247*
House-rent and other allowances ... Voted ..			360	420	540	446
TOTAL ... *Charged* ...			*600*	...	*900*	*698*
TOTAL ... Voted ...			360	420	540	456
K.-1—(a) (4) Contingencies—						
Contract contingencies—						
Electric charges			1,600			
Telephone charges			900			
Purchase and repairs of furniture			300			
Peon's clothing			600			
Books and newspapers			500	7,880	6,000	6,448
Petty supplies			500			
Advertisement charges			150			
Office expenses and miscellaneous			450			
Pay of inferior servants			540	500	320	...
Non-contract contingencies—						
Service postage and telegrams	...	...	6,500	6,000	6,000	6,497
TOTAL—Voted ...			12,040	14,380	12,320	12,945
K.-1.—(a) (5) Grants-in-aid, Contributions, etc.—						
Contribution payable to the Bombay Government on account of leave salary of Officers of Indian Civil Service ... ... *Charged* ...			*6,300*	*6,300*	*6,300*	...
Contributions for passages of officers lent by other Governments, Departments, &c. ... *Charged* ...			*1,000*	*600*	*600*	*800*
Deduct—Contribution recoverable from the Central Government on account of the establishment for performance of agency functions ... ... Voted ...			—11,400	—11,600	—13,600	—5,679
TOTAL, Political Department ... *Charged* ...	...		*40,900*	*39,900*	*40,800*	*18,555*
TOTAL, Political Department ... Voted ...	...		33,800	34,700	32,000	35,495
K.-1.—(b) Reforms Office.						
K.-1.—(b) (2) Pay of Establishment—						
Superintendents and Assistants	...	...	...	...	...	2,574
Clerks	...	...	...	...	...	566
Temporary Establishment ... ... Voted ...			...	...	...	...
Inferior Establishment	...	..	...	...	...	39
Leave Salary	...	...	...	...	...	12
K.-1.—(b) (3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... Voted ...						

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1940-41	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*						
K.-2.—Home Department.						
K-2.—(1) Pay of Officers.—						
Secretary ... ... *Charged* ...			...	...	...	17,358
Deputy Secretary (grade pay + S.P. 150) *Charged* ...	1		*18,300*	*8,700*	..	...
K.-2.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	11	11	23,170		21,664	21,102
Clerks, Typists, etc. (50—110)	12	12	9,800		9,255	7,431
Inferior establishment (16—19)...	6	6	1,150		1,176	1,178
Leave salary			1,700		1,605	1,734
Temporary establishment			5,980		..	..
TOTAL—Voted ...			41,800	34,400	33,700	31,445
K.-2.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			*850*	*700*	...	...
House-rent and other allowances ... Voted ...			700	600	300	389
K.-2.—(4) Grants in-Aid, contributions, etc.—						
Contribution payable to the Bombay Government on account of leave salary of officers of Indian Civil Service. *Charged* ...			*2,750*	*1,300*	..	...
TOTAL, Home Department— *Charged* ...			*21,900*	*10,700*	..	17,358
TOTAL, Home Department— Voted ...			42,500	35,000	34,000	31,834
K.-3.—General Department.						
K.-3.—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	8	8	15,630		14,900	14,065
Clerks, Typists, etc. (50—110)	9	8	6,950		6,200	4,803
Inferior establishment (16)	2	2	380		400	384
Leave salary			1,100		1,100	600
Temporary establishment			..		600	50
TOTAL—Voted ...			24,060	22,300	23,200	19,902
K.-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			140	150	140	144
TOTAL, General Department—Voted ...			24,200	22,450	23,340	20,046
K.-4.—Legal Department.						
K.-4.—(1) Pay of Officers—						
Deputy Secretary and R. L. A.... ... Voted ...	1	1	11,630		9,950	7,200
Personal Assistant to the R.L.A.(250—380) Voted ...	1	...	3,390			...
Assistant Secretary ... ... Voted ...	...	...	..			1,950
Leave Salary ... ... Voted ...			550		1,600	...
TOTAL—Voted ...			15,570	15,100	11,550	9,150
K.-4.—(2) Pay of Establishment—						
Superintendents and Assistants (16—400)	3	3	3,270		6,210	2,805
Clerks, Typists, etc. (50—140)	3	3	3,150		2,190	2,176
Librarian (25—50)	1	...	390		..	..
Inferior establishment (16)	3	4	580		990	544
Leave salary			430		550	214
Temporary establishment			1,840		2,200	2,035
... **TOTAL**			9,660	10,100	12,140	7,774

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*						
K.-4.—Legal Department—*concld.*						
K.-4.—(3) Allowances, Honoraria, etc.—						
Travelling Allowance			...		...	...
House-rent and other allowances			670		210	364
TOTAL—Voted ...			670	700	210	364
K.-4—(4) Contingencies—						
Non-Contract Contingencies—						
Purchase of Books			1,500		1,500	1,989
TOTAL—Voted ...			1,500	1,400	1,500	1,989
TOTAL, Legal Department—Voted ...			27,400	27,300	25,400	19,277
K.-5.—Government Book Depôt and Record Office.						
K.-5.—(2) Pay of Establishment—						
Manager and Assistants (50—200)	2	2	2,750		2,680	3,293 (Manager and Assistants and Clerks)
Clerks, etc. (25—75)	1	1	380		360	
Daftri (30—45)	1	...	540		...	...
Inferior establishment (16)	2	3	380		920	430
Leave salary			240		200	32
TOTAL—Voted ...			4,290	3,900	4,160	3,755
K.-5.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances...			210		140	197
TOTAL—Voted ...			210	200	140	197
TOTAL, Government Book Depôt and Record Office ... ... Voted ...			4,500	4,100	4,300	3,952

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.		Strength. 1940-41	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
K.—CIVIL SECRETARIAT—*contd.*							
K-6.—Finance Department.							
K.-6.—(1) Pay of Officers—							
Secretary (grade pay + S.P. 200 + 100) ...	*Charged* ...	1	1	*22,000*		*24,100*	*33,081*
Deputy Secretary	*Charged* ...	...	1	*...*		*4,700*	*6,339*
Assistant Secretary ...	Voted ...	1	1	7,880		7,400	6,822
Leave salary	Voted ...			3,000		3,000	822
TOTAL ...	*Charged* ...			*22,000*	*28,300*	*28,800*	*39,420*
	Voted ...			10,880	7,400	10,400	7,644
K.-6.—(2) Pay of Establishment—							
Superintendents and Assistants (70—400)	...	16	16	32,370		30,740	27,092
Clerks, Typists, etc. (50—140) ...	...	13	14	11,530		10,980	7,655
Inferior establishment	...	9	9	1,880		1,880	1,933
Temporary establishment	...			6,900		5,800	3,936
Leave salary	...			1,000		500	5,411
TOTAL—Voted	...			53,680	46,100	49,900	46,027
K.-6.—(3) Allowances, Honoraria, etc.—							
Travelling allowance (ordinary) ...	*Charged* ...			*500*		*500*	*179*
	Voted ...			...		...	...
House-rent and other allowances ...	*Charged* ...			*900*		*1,100*	*300*
	Voted ...			540		600	610
TOTAL ...	*Charged* ...			*1,400*	*2,700*	*1,600*	*479*
	Voted ...			540	1,200	600	610
K.-6.—(4) Contingencies—							
Contract contingencies—							
Telephone charges	...			630		1,500	1,611
Purchase of books and newspapers	...			310			
Peon's clothing	...			250			
Office expenses and miscellaneous	...			210			
Non-contract contingencies—							
Service postage and telegrams ...	...			800		1,000	847
Reserve Bank charges for communication of daily balances.				200			
TOTAL—Voted	...			2,400	2,000	2,500	2,458
K.-6.—(5) Grants-in-aid, Contributions, etc —							
(1) Amount payable to Central Government on account of entertainment of staff in the Comptroller's Office for the preparation of civil list and work in connection with charitable endowment ... and	Voted ...			1,900	1,900	2,300	1,959
(2) In connection with verification of contingent expenditure ...	Voted ...			...	...	...	1,000
Contributions for passages of officers lent by other Governments, Departments, etc.	*Charged* ...			*...*	*450*	*550*	*600*
Contribution payable to the Bombay Government for leave salary of the Officers of Indian Civil Service ...	*Charged* ...			*3,300*	*4,350*	*4,650*	*...*
TOTAL, Finance Department ...	*Charged* ...			*26,700*	*35,800*	*35,600*	*40,499*
	Voted ...			69,400	58,600	65,700	59,698

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishment.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
K—CIVIL SECRETARIAT—*contd.*						
K.-7.—Office of the Oriental Translator, Director of Information and Labour Commissioner.						
K.-7.—(1) Pay of Officers—						
Oriental Translator, Director of Information and Labour Commissioner (550—750)	1	1	7,830		7,510	7,028
Leave salary			1,270		1,100	...
TOTAL—Voted ...			9,100	8,620	8,610	7,028
K.-7.—(2) Pay of Establishment—						
Assistant-Translators and Clerks (35—260)	9	8	14,380		14,180	13,766
Inferior establishment (16—17)	3	3	600	...	600	597
Leave salary			750		740	68
Temporary establishment			...		...	...
TOTAL—Voted ...			15,730	15,520	15,520	14,431
K.-7.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			120		120	135
TOTAL—Voted ...			120	540	120	135
K.-7.—(4) Contingencies—						
Non-contract contingencies—						
Office expenses and miscellaneous			350		250	455
TOTAL—Voted ...			350	320	250	455
TOTAL, Office of the Oriental Translator, Director of Information and Labour Commissioner ... ... Voted ...			25,300	25,000	24,500	22,049

25.—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
K—CIVIL SECRETARIAT.—*contd.*						
K-8.—Passport Branch.						
K.-8.—(1) Pay of Officers—						
Passport Officer (125—Special pay) ... Voted ...	1	1	1,500		1,500	1,500
TOTAL—Voted ...			1,500	1,500	1,500	1,500
K-8.—(2) Pay of Establishment—						
Superintendent (200—300)	1	} 3	2,760 }		4,490	4,650
Clerk, Typists, etc (50—110)	2		1,690 }			
Inferior establishment (16)	1	1	200		190	192
Leave salary			350		350	247
Temporary Establishment			730		620	...
TOTAL—Voted ...			5,730	4,900	5,650	5,089
K.-8.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			70		70	72
TOTAL—Voted ...			70	100	70	72
K-8.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			200 }		450	1,179
Office expenses and miscellaneous			250 }			
TOTAL—Voted ...			450	450	450	1,179
Deduct—Contribution recoverable from the Central Government ... ... Voted ...			—8,150	—8,900	—9,310	—9,900
TOTAL, Passport Branch ... Voted ...			—400	—1,950	—1,640	—2,060

25.—GENERAL ADMINISTRATION C.—Secretariat and Headquarters Establishments.	Strength. 1940-41	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
K.—CIVIL SECRETARAIT.—*contd.*			Rs.	Rs.	Rs.	Rs.
K.-9—Revenue Department.						
K.-9—(1) Pay of Officers—						
Deputy Secretary (grade pay + S. P. 150) *Charged* ...	1	1	*16,500*	*15,400*	*14,600*	...
Officer on special duty { *Charged* ...				*1,600*		
Officer on special duty { Voted ...				8,500		
Total ... { *Charged* ...			*16,500*	*17,000*	*14,600*	...
Total ... { Voted ...			...	8,500	...	...
K.-9—(2) Pay of Establishment—						
Superintendents and Assistants (70—400)	21	21	43,560		41,000	
Clerks, typists, etc. (50—140)	25	25	21,030		20,000	
Inferior establishment	16	10	3,410		2,300	
Temporary establishment			3,990		2,700	
Leave salary			3,000		3,000	
Total—Voted ...			74,990	66,300	69,000	...
K.-9—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ..			*810*		*800*	
House-rent and other allowances ... Voted ...			770		770	
Travelling allowances ... ... Voted ...			3,000		3,000	
Total ... { *Charged* ...			*810*	*1,500*	*800*	...
Total ... { Voted ...			3,770	5,300	3,770	...
K.-9.—(4) Contingencies—						
Contract contingencies—						
Purchase and repairs of furniture			500			
Repairs of tents			200			
Peon's clothing			260		4,990	...
Carriage of tents and records			3,400			
Office expenses and miscellaneous			900			
Rents, rates and taxes			1,130		800	...
Pay of inferior servants			150		150	...
Non-contract contingencies—						
Electric charges			520			
Service postage and telegrams			4,000			
Conservancy charges			230		5,390	...
Purchase of book and newspapers			250			
Telephone charges			1,000			
Total—Voted ...			12,540	10,900	11,330	...
K.-9.—(5) Contributions—						
Contribution payable to the Government of Bombay for the leave salary of Officers of the Indian Civil Service ... ... *Charged*...			*2,490*	*2,700*	*2,200*	...
Total—Revenue Department ... { *Charged*...			*19,800*	*21,200*	*17,600*	...
Total—Revenue Department ... { Voted ...			91,300	91,000	84,100	...

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25—GENERAL ADMINISTRATION. C.—Secretariat and Headquarters Establishments. (L.—Public Service Commission.)		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
L.—PUBLIC SERVICE COMMISSION.		Rs.	Rs.	Rs.	Rs.
L.—(1) Amount payable to the Bombay Government ...	*Charged* ...	*33,000*	*46,000*	*25,000*	*25,000*
L.—(2) Expenditure in connection with Departmental and Vernacular Examinations in Sind				...	
L.—2 (3) Allowances, Honoraria—					
Fees for setting and valuing paper	*Charged* ...			*300*	
	Voted ...			1,000	
Fees to members and assessors	*Charged* ...			*200*	
	Voted ...			300	
House rent, etc.	Voted ...				
TOTAL...	*Charged* ...	...	...	*500*	...
	Voted ...	...	...	1,300	...
L.—2 (4) Contingencies—					
Non-Contract Contingencies	Voted ...	...	...	200	...
TOTAL—L.—2 ...	*Charged* ...	...	...	*500*	...
	Voted ...	...	...	1,500	...
GRAND TOTAL ...		33,000	46,000	27,000	25,000
	Charged ...	*33,000*	*46,000*	*25,500*	*25,000*
	Voted ...	...	...	1,500	...
M.—LOCAL FUND AUDIT ESTABLISHMENT.					
M.—(1) Establishment and other charges payable to other Governments, Departments, etc.—					
Cost on account of Local Fund Audit Establishment payable to the Central Government		27,700	31,300	33,300	32,675
Leave and pension contribution for gazetted officers and establishments		7,100	7,100	6,700	6,648
TOTAL—Voted ...		34,800	38,400	40,000	39,323

25—GENERAL ADMINISTRATION. D.—Commissioners.		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
N.—REVENUE COMMISSIONER.							
N.—(1) Pay of Officers—							
Revenue Commissioner (3,000 + S.P. 100)	*Charged* ...	1	1	*37,200*		*37,200*	*40,144*
Officer on special duty	*Charged* ...			...		...	*4,323*
Deputy Secretary	*Charged* ...			...		...	*7,550*
Assistant Commissioners (300 – 850)	Voted ...	2	2	14,900		14,500	17,086
Leave salary	*Charged* ...			...		...	...
	Voted ...			...		...	...
TOTAL ...	*Charged* ...			*37,200*	*41,200*	*37,200*	*52,017*
	Voted ...			14,900	14,300	14,500	17,086
N.—(2) Pay of Establishment—							
Head Clerk, Clerks and Stenographer ...	...			...			53,579
Inferior establishment	...			...			2,143
Temporary Establishment	...			...			4,989
Leave salary	...			...			1,633
TOTAL—Voted	...			...	...	...	62,344
N.—(3) Allowances, Honoraria, etc.—							
Travelling allowance { Fixed ...	*Charged* ...			*2,300*		*2,500*	*4,328*
Travelling allowance { Ordinary ...	*Charged* ...			*500*		*500*	
Travelling allowance { Fixed ...	Voted ...			180		200	3,387
Travelling allowance { Ordinary ...	Voted ...			400		1,200	
House-rent and other allowances ...	*Charged* ...			...			*167*
	Voted ...			1,170			2,024
TOTAL ...	*Charged* ...			*2,800*	*3,000*	*3,000*	*4,495*
	Voted ...			1,750	1,600	1,400	5,411
N.—(4) Contingencies—							
Contract contingencies	...						5,048
Non-contract contingencies	...						7,772
Pay of inferior servants	...						24
TOTAL—Voted	...			...			12,844
N.—(5) Grants-in-aid, contributions, etc.—							
Deduct—Contribution recoverable from Central Government on account of supervision charges of the Revenue Commissioner for the matches and sugar excise duty work	*Charged* ...			*—600*	*—600*	*—600*	*—800*
	Voted ...			—150	...	...	..
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government	*Charged* ...			*600*	*600*	*600*	*600*
Contribution payable to the Bombay Government for leave salary of the Officers of the Indian Civil Service ...	*Charged* ...			*6,600*	*7,200*	*6,500*	...
TOTAL, Revenue Commissioner ...	*Charged* ...			*46,600*	*51,400*	*46,700*	*56,312*
	Voted ...			16,500	15,900	15,900	97,685

25.—GENERAL ADMINISTRATION. E.—District Administration.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs	Rs.	Rs.	Rs.
O.—GENERAL ESTABLISHMENTS.					
SUMMARY					
O-1.—General establishment ...	*Charged* ...	*3,04,500*	*2,46,500*	*2,27,500*	*1,74,534*
	Voted ...	5,58,700	6,44,800	6,78,300	6,50,047
O-2.—Treasury establishment...	Voted ...	2,44,600	2,51,900	2,48,900	2,50,734
TOTAL ...	*Charged* ...	*3,04,500*	*2,46,500*	*2,27,500*	*1,74,534*
	Voted ...	8,03,300	8,96,700	9,27,200	9,00,781
Deduct—Fixed amount transferred to "7.—Land Revenue" (*vide* page 77)		—3,43,000	—3,43,000	—3,43,000	—3,43,000
Fixed amount transferred to "9.—Stamps—Superintendence"—District establishment on account of establishment charges (*vide* page 89)		—2,400	—2,400	—2,400	—2,400
Fixed amount transferred to "27—Administration of Justice, Courts of Law—Civil and Sessions Courts—Process Serving Establishment" on account of establishment charges of Collectors (*vide* page 136)		—12,000	—12,000	—12,000	—12,000
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—General Establishment" on account of establishment charges of Collectors (*vide* page 138)		—59,000	—59,000	—59,000	—59,000
Fixed amount transferred to "27.—Administration of Justice, Courts of Law—Criminal Courts—Judicial Establishment" on account of establishment charges of Collectors (*vide* page 139)		—14,500	—14,500	—14,500	—14,500
TOTAL—Voted ...		—4,30,900	—4,30,900	—4,30,900	—4,30,900
TOTAL, General Establishments ...	*Charged* ...	*3,04,500*	*2,46,500*	*2,27,500*	*1,74,534*
	Voted ...	3,72,400	4,65,800	4,96,300	4,69,881

25.—GENERAL ADMINISTRATION. E.—District Administration.		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
0-1.—GENERAL ESTABLISHMENT.							
0.-1.-(1) Pay of Officers—							
Collectors and Magistrates (1,000—2,250)	*Charged* ...	7	4	*1,46,900*		*76,100*	*82,718*
	Voted ...	...	3	...		62,800	42,547
Deputy Commissioner (1,000—2,250 *plus* Spl. Pay 300)	*Charged* ...	..	*1*	...		*18,300*	*17,600*
	Voted ...	1	...	19,800		...	...
Assistant Collectors and Magistrates (450—1,350)	*Charged* ...	8+1	9	*76,100*		*68,400*	*42,506*
Deputy Collectors and Magistrates (300—850)	Voted ...	10	18	67,400		1,07,600	94,352
Head Clerks and Chitnises to Collectors (200—400)	Voted ...	10	14	17,300		42,400	42,612
Leave salary	Voted ...			5,000		6,000	27,190
TOTAL ...	*Charged* ...			*2,23,000*	*1,83,800*	*1,62,800*	*1,42,824*
	Voted ...			1,09,500	1,88,300	2,18,800	2,06,701
0.-1.—(2) Pay of Establishment—							
Clerks and Book binders (25—150)		256	259	2,59,700		2,56,750	2,20,544
Inferior Establishment (16—21)		183	192	39,600		39,650	38,383
Temporary Establishment				5,800		800	1,392
Leave Salary				...		...	21,840
TOTAL—Voted ...				3,05,100	2,95,200	2,97,200	2,82,159
0.-1.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... *Charged* ...	Fixed ...			*31,900*		*32,100*	*26,341*
	Ordinary ...			*5,840*			
Travelling allowance ... Voted ...	Fixed ...			15,350		37,600	59,596
	Ordinary ...			33,000		34,000	
House-rent and other allowances ...	*Charged* ...			*760*		*500*	*450*
	Voted ...			10,750		10,700	10,451
TOTAL ...	*Charged* ...			*38,500*	*30,600*	*32,600*	*26,791*
	Voted ...			59,100	69,300	82,300	70,047

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
O.-1.—GENERAL ESTABLISHMENT—*contd.*						
O.-1.—(4) Contingencies—						
Contract contingencies—						49
Service postage and telegrams			85,000		80,000	90,315
Non-contract contingencies			....		...	776
TOTAL—Voted ...			85,000	92,000	80,000	91,140
O.-1.—(5) Grants-n-iaid, Contribution, etc.—						
Contributions for passage of Officers of the Indian Civil Service payable to the Bombay Government ... ... *Charged* ...			*4,800*	*5,400*	*5,400*	*4,919*
Contribution payable to the Bombay Government for leave salary of Officers of Indian Civil Service *Charged* ...			*38,200*	*26,700*	*26,700*	...
TOTAL, General Establishment ... *Charged* ...			*3,04,500*	*2,46,500*	*2,27,500*	*1,74,534*
TOTAL, General Establishment ... Voted ...			5,58,700	6,44,800	6,78,300	6,50,047
O-2.—TREASURY ESTABLISHMENT						
O.-2.—(1) Pay of Officers—						
Huzur Mukhtiarkars (200—400) ... Voted ...	7	7	29,430		28,800	28,114
Leave salary			1,500		1,500	3,948
TOTAL—Voted ...			30,930	30,300	30,300	32,062
O.-2.—(2) Pay of Establishment—						
Head Accountants and Clerks, etc (30—300) ...	188	188	1,75,980		1,83,450	1,59,413
Inferior establishment (16—40)	38	38	9,630		6,650	7,715
Temporary Establishment						28
Probable savings						...
Leave Salary						22,316
TOTAL—Voted ...			1,85,610	1,92,600	1,90,100	1,89,472
O.-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,100		2,100	2,174
House-rent and other allowances			3,330		3,400	3,467
TOTAL—Voted ...			5,430	6,000	5,500	5,641

25.—GENERAL ADMINISTRATION. E.—District Administration.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
O.2.—(4) Contingencies—						
Pay of inferior servants			5,860		6,700	5,662
Contract contingencies—						
Rents, rates and taxes			1,200			
Purchases and repairs of furniture			800			
Hot weather charges			700			
Telephones			300		5,000	5,396
Peons' clothing			300			
Electricity charges			400			
Office expenses and miscellaneous			1,800			
Non-contract contingencies—						
Rents, rates and taxes			720		11,300	12,501
Service postage and telegrams			10,550			
TOTAL—Voted ...			22,630	23,000	23,000	23,559
TOTAL, Treasury Establishment ... Voted ...			2,44,600	2,51,900	2,48,900	2,50,734
P.—SUB-DIVISIONAL ESTABLISHMENTS.						
P.—(1) Pay of Officers—						
Mukhtiarkars (200—400)	60	60	1,82,340		1,72,200	1,77,125
Leave salary			8,000		8,000	7,649
TOTAL—Voted ...			1,90,340	1,84,200	1,80,200	1,84,774
P.—(2) Pay of Establishment—						
Mahalkaris, Clerks, etc. (30—140)	317	317	2,81,740		2,81,300	2,47,613
Inferior establishment (15—22)	361	361	67,770		68,800	67,307
Temporary establishment			...			240
Probable savings			...			...
Leave Salary			...			30,402
TOTAL—Voted ...			3,49,510	3,46,100	3,50,100	3,45,562
P.—(3) Allowances, Honoraria, etc—						
Travelling allowance (fixed)			12,350		12,400	76,286
Travelling allowance (ordinary)			62,000		61,300	
House-rent and other allowances			2,700		2,700	2,497
TOTAL—Voted ...			77,050	76,400	76,400	78,783
TOTAL, Sub-Divisional Establishments ... Voted ...			6,16,900	6,06,700	6,06,700	6,00,110

25.—GENERAL ADMINISTRATION. G.—Miscellaneous.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39
		Rs.	Rs.	Rs.	Rs
Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES.					
Q.—(1) Contingencies—					
Discretionary grants of the Governor ...	...	15,000	10,000	15,000	11,105
TOTAL, Discretionary grants by Heads of Provinces	Voted ...	15,000	10,000	15,000	11,105
R.—EXPENDITURE FROM RURAL RE-CONSTRUCTION GRANTS— ...	...	60,000	40,000	75,000	23,828
S.—MISCELLANEOUS					
(i) Charges in connection with Village Uplift					
Pay of Officers—					
Pay of Special Officer	Voted ...	7,100			
Pay of Establishment—					
Temporary establishment ...	Voted ...	3,800			
Allowances, Honoraria, etc.—					
Travelling allowance	Voted ...	4,800			
House-rent and other allowances ...	Voted ...	900	40,000	45,000	14,392
Contingencies—					
Non-contract contingencies ...	Voted				
Service postage and telegrams ...	...	500			
Rents, rates and taxes	...	600			
Publicity charges	...	2,500			
District Sudhar Committees ...	...	20,500			
TOTAL ...		40,700	40,000	45,000	14,392
(ii) Charges in connection with construction of model villages ...	...	15,000	10,000	15,000	...
TOTAL—Voted		55,700	50,000	60,000	14,392

25.—GENERAL ADMINISTRATION. H.—Charges in England.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State for India—					
Other items—					
Leave salaries of Governors, etc. ...	*Charged* ...	...	...	...	*19,405*
Outfit and voyage allowances of Governors, etc.	*Charged* ...	*2,660*	...	...	...
Other charges	*Charged* ...	...	*80*	...	...
Loss or gain by exchange	*Charged* ...	...	...	...	*122*
TOTAL ...	*Charged* ...	*2,660*	*80*	...	*19,527*
B.—High Commissioner for India.—					
Salaries and Expenses of the High Commissioner's Department—					
Share of the cost of High Commissioner's establishment debitable to Provincial Governments	Voted ...	21,320	23,200	20,000	20,293
Other items—					
Stores for India...	*Charged* ...	...	...	...	*1,215*
	Voted ...	80	120	...	108
Leave salary and Deputation pay, etc. ...	Voted ...	14,960	1,200	...	...
Sterling overseas pay	*Charged* ...	*34,940*	*26,360*	*29,900*	*30,041*
Allowances, etc., to selected candidates for the Indian Civil Service	*Charged* ...	*4,100*	*5,440*	*7,000*	...
Other charges	*Charged* ...	...	...	...	*8,333*
	Voted ...	240	...	...	...
Loss or gain by exchange ...	*Charged* ...	...	*120*	...	*231*
	Voted ...	...	80	...	74
TOTAL ...	*Charged* ...	*39,040*	*31,920*	*36,900*	*39,820*
	Voted ...	36,600	24,600	20,000	20,475
GRAND TOTAL ...	*Charged* ...	*41,700*	*32,000*	*36,900*	*59,347*
	Voted ...	36,600	24,600	20,000	20,475

27.—ADMINISTRATION OF JUSTICE.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—Law Officers...	*Charged* ...	*36,000*	*29,500*	*35,000*	[illegible]
	Voted ...	1,21,500	1,30,000	1,09,800	[illegible]
B.—Judicial Commissioner	*Charged* ...	*3,01,000*	*3,06,500*	*3,08,300*	[illegible]
C.—Official Assignee	Voted ...	24,800	25,000	26,600	[illegible]
D.—Civil and Sessions Courts	*Charged* ...	*93,600*	*1,03,000*	*46,300*	[illegible]
	Voted ...	4,28,400	4,15,900	4,98,700	[illegible]
E.—Courts of Small Causes	Voted ...	47,400	54,000	47,200	[illegible]
F.—Criminal Courts	Voted ...	2,00,700	2,10,000	1,89,700	[illegible]
G.—Charges in England	*Charged* ...	*16,900*	*21,200*	*5,700*	[illegible]
	Voted ...	8,000	2,700	6,000	–
H.—Loss or Gain by Exchange	*Charged* ...	...	...	...	[illegible]
	Voted ...	...	...	...	–
For rounding ...	*Charged* ...	*—500*	*—200*	*—300*	–
	Voted ...	+200	+400	...	–
	TOTAL ...	12,78,000	12,98,000	12,73,000	[illegible]
TOTAL ...	*Charged* ...	*4,47,000*	*4,60,000*	*3,95,000*	[illegible]
	Voted ...	8,31,000	8,38,000	8,78,000	[illegible]

27.—ADMINISTRATION OF JUSTICE.

A.—Law Officers.

SUMMARY.

A.-1—Law Officers	*Charged* ...	*36,000*	*29,500*	*35,000*	[illegible]
	Voted ...	2,500	700	1,500	[illegible]
A.-2—Mofussil Establishment	Voted ...	1,19,000	1,29,300	1,08,300	[illegible]
	Total ...	1,57,500	1,59,500	1,44,800	[illegible]
Total ...	*Charged* ...	*36,000*	*29,500*	*35,000*	[illegible]
	Voted ...	1,21,500	1,30,000	1,09,800	[illegible]

A-1.—LAW OFFICERS.

A.-1—(1) Pay of Officers—					
Advocate-General	*Charged* ...	*12,000*	*12,000*	*12,000*	[illegible]
A.-1—(2) Allowances and Honoraria—					
Fees in Government, Civil and Criminal cases ...	*Charged* ...	*21,000*		*20,000*	
Allowances for establishment and other charges ...	*Charged* ...	*3,000*		*3,000*	
Travelling allowance	*Charged* ...	...		...	
TOTAL ...	*Charged* ...	*24,000*	*17,500*	*23,000*	[illegible]
A.-1—(3) Contingencies—					
Other supplies and Services (Law charges)... ...	Voted ...	2,500	700	1,500	[illegible]
Total A.-1—Law Officers	*Charged* ...	*36,000*	*29,500*	*35,000*	[illegible]
	Voted ...	2,500	700	1,500	[illegible]

A-1.—ADMINISTRATION OF JUSTICE. A.—Law Officers.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A-2.—MOFUSSIL ESTABLISHMENT.			Rs.	Rs.	Rs.	Rs.
A-2.—(1) Pay of Officers—						
Government Pleaders (100—300)	7	8	16,200		16,800	
Leave salary			...		...	
Total—Voted ...			16,200	18,400	16,800	15,138
A-2.—(2) Pay of Establishment—						
Superior Establishment (30—80)	7	7	4,900		4,300	
Inferior Establishment			...		...	
Leave salary			...		...	
Total—Voted ...			4,900	4,700	4,300	4,065
A-2.—(3) Allowances, Honoraria, etc.—						
Allowance to Public Prosecutor, Sind, for establishment and other charges			1,200		1,200	
Fees in Government, Civil and Criminal cases ...			85,000		75,000	
Travelling allowance			...		...	
Total—Voted ...			86,200	86,500	76,200	86,271
A-2.—(4) Contingencies—						
Law charges			5,400		5,400	
Fees to Pleaders in murder cases			6,000		5,300	
Fees to Pleaders in civil and criminal cases... ...			1,000		1,000	
Legal expenses for the defence of Government servants ...			1,500		1,500	
Total—Voted ...			13,900	21,900	13,200	11,940
A-2.—(5) Establishment charges recoverable from other Governments and Departments—						
Deduct—Contribution on account of work done by Provincial Law Officers on behalf of the Central Government			—1,000		—1,000	
Deduct—Amount recoverable from the Military Department on account of special pay of the Public Prosecutor.			—1,200		—1,200	
Total—Voted ...			—2,200	—2,200	—2,200	—2,168
TOTAL—A.-2—Mofussil Establishment ... Voted ...			1,19,000	1,29,300	1,08,300	1,15,246

ADMINISTRATION OF JUSTICE. B.—Judicial Commissioner.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Account, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.—JUDICIAL COMMISSIONER.						
B.—(1) Pay of Officers—						
Judicial and Additional Judicial Commissioners (3,000—3,500) ... } Registrars (300—1,000) + Special pay—(1) } *Charged* ...	6	6	1,60,800		1,66,800	
+ " " at Rs. 75 p.m. (2) Voted...			+ 900		+ 900	
Leave Salary ... ... *Charged* ...			700		2,700	
Total ... *Charged* ...			1,61,500	1,67,900	1,69,500	1,66,194
Total ... Voted ...			900	900	900	900
B.—(2) Pay of Establishment—						
Superior Establishment (30—350) ... *Charged* ...	46	46	69,800		72,400	
Inferior Establishment (10—24) ... *Charged* ...	37	33	7,800		7,300	
Leave salary ... ... *Charged* ...			1,000		1,200	
Temporary Establishment			3,800		...	
Lump deduction for probable savings			...		...	
Total ... *Charged* ...			82,400	80,900	80,900	75,993
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... *Charged* ...			1,500		1,500	
House-rent and other allowances ... *Charged* ...			8,800		8,600	
Total ... *Charged* ...			10,300	10,100	10,100	11,165

ADMINISTRATION OF JUSTICE. B.—Judicial Commissioner.—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.—(4) Contingencies—						
Contract contingencies—						
Purchase of books and periodicals			*1,300*		4,400	
Electric charges			*1,100*			
Peons' uniforms			*450*			
Repairs to furniture			*150*			
Other miscellaneous charges			*1,000*			
Non-contract contingencies—						
Rents, rates and taxes			*15,600*		21,300	
Service postage and telegrams			*2,200*			
Sind Law Reporter			*2,400*			
Pay of inferior servants			*200*			
Other supplies and services—						
Diet and road money to witnesses			*4,200*		*4,000*	
Total ... *Charged* ...			*28,600*	*29,500*	*29,700*	*30,776*
B.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Passage contribution on account of officers of the I. C. S. payable to the Bombay Government ... ... *Charged* ...			*1,200*	*600*	*600*	*1,003*
Add—Leave contribution of officers of the I. C. S. payable to the Bombay Government *Charged* ...			*13,400*	*14,000*	*14,000*	*23,066*
B.—(6) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount recoverable from the Government of India on account of special pay of the Registrar of Companies ... ... Voted ...			—900	—900	—900	—900
Carried over ...			*2,97,400*	*3,03,000*	*3,04,800*	*3,08,197*

ADMINISTRATION OF JUSTICE. B.—Judicial Commissioner—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...			*2,97,400*	*3,03,000*	*3,04,800*	*3,08,197*
PROCESS-SERVING ESTABLISHMENT.						
B.—(6) Pay or Establishment—						
Superior Establishment(30—75) ... *Charged* ...	6	6	*3,100*		*3,000*	
Leave salary ... ... *Charged* ...			...		...	
Total ... *Charged* ...			*3,100*	*3,000*	*3,000*	*2,887*
B.—(7) Allowances, Honoraria, etc.—						
Travelling allowane (ordinary) ... *Charged* ...			...		...	
House-rent and other allowances ... *Charged* ...			*500*		*500*	
Total ... *Charged* ...			*500*	*500*	*500*	*500*
TOTAL—Judicial Commissioner—*Charged* ...			*3,01,000*	*3,06,500*	*3,08,300*	*3,11,590*
C.—OFFICIAL ASSIGNEE.						
C.—(1) Pay of Officers—						
Official Assignee and Administrator-General and Official Trustee (including special pay at Rs. 50 per mensem)—	1	1	12,200		12,100	
Leave salary			1,600		2,100	
Total—Voted ...			13,800	13,400	14,200	13,744
C.—(2) Pay of Establishment—						
Superior Establishment	7	7	7,060		7,500	
Inferior Establishment	4	4	640		600	
Leave salary			300		200	
Total—Voted ...			8,000	7,800	8,300	7,439
C.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,100	1,100	1,100	1,009
C.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			390			
Electric charges			130			
Purchase of books and periodicals			25			
Audit fees			520	1,300	1,200	1,665
Other charges			110			
Peons' uniforms			25			
C.—(5) Deficit in the Unclaimed dividend						
Capital Account of the Official Assignee and Receiver ...			700	1,400	1,800	449
Total—Voted ...			1,900	2,700	3,000	2,114
TOTAL—Official Assignee—Voted ...			24,800	25,000	25,600	24,306

ADMINISTRATION OF JUSTICE. D.—Civil and Sessions Courts.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs	Rs.
SUMMARY.						
D-1.—District and Sessions Judges ... Charged ...			*93,600*	*1,03,000*	*46,300*	*50,892*
Voted ...			1,57,800	1,62,600	2,16,700	2,20,846
D-2.—Subordinate Judges			2,09,000	1,93,900	2,22,700	1,96,111
D-3.—Process-serving Establishment			61,600	59,400	59,300	59,501
TOTAL ...			5,22,000	5,18,900	5,45,000	5,27,350
Total ... Charged ...			*93,600*	*1,03,000*	*46,300*	*50,892*
Voted ...			4,28,400	4,15,900	4,98,700	4,76,458
DETAILS.						
D-1.—DISTRICT AND SESSIONS JUDGES (a).						
D-1.—(1) Pay of Officers—						
Civil and Sessions Judges and other officers. (650—3,000) ... Charged ...	*5*	*2*	*80,100*		*39,900*	
(750—2,250) ... Voted ...	4	5	46,500		1,05,000	
Leave salary ... ... Voted ...			...		...	
Total ... Charged ...			*80,100*	*86,500*	*39,900*	*36,394*
Voted ...			46,500	53,300	1,05,000	1,05,448
D-1.—(2) Pay of Establishment—						
Superior Establishment (40—200)	44	44	44,400		41,100	
Inferior Establishment (15—21)	28	25	5,800		5,200	
Temporary Establishment			14,500		11,800	
Leave salary			...		600	
Total—Voted ...			64,700	59,800	58,700	61,044
D-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowances (ordinary) ... Charged ...			...		...	
Voted ...			3,000		2,500	
House-rent and other allowances ... Voted ...			900		800	
Fees to Government Examiner of questioned documents...			...		200	
Total ... Charged ...			...	*2,500*	...	*1,239*
Voted ...			3,900	4,600	3,500	4,402
D-1.—(4) Contingencies—						
Contract contingencies—						
Petty supplies			1,200			
Electric charges			2,200			
Purchase of books			1,700		6,550	
Purchase and repair of furniture			600			
Peon's uniforms and belts			600			
Non-contract contingencies—						
Service postage and telegrams			7,400			
Pay of inferior servants			3,400		12,250	
Rents, rates and taxes			1,600			
Other supplies and services—						
Diet and road money to witnesses			24,000		23,000	
Total—Voted ...			42,700	44,900	41,800	42,724
Carried over... Charged ...			*80,100*	*89,000*	*39,900*	*37,633*
Voted			[illegible]	[illegible]	[illegible]	[illegible]

ADMINISTRATION OF JUSTICE. D.—Civil and Sessions Courts—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
Brought forward ... *Charged* ...			*80,100*	*89,000*	*39,900*	*37,633*
Brought forward ... Voted ...			1,57,800	1 62,600	2,09,000	2,13,618
D-1.—(5) Establishment charges payable to other Governments, Departments, etc.—						
Add—Leave contribution on account of officers of the I.C.S. and officers holding listed posts payable to the Bombay Government ... *Charged* ...			*12,900*	*14,000*	*6,400*	*12,753*
Voted ...			...	...	7,700	7,228
Add—Passage contribution payable to Bombay Government ... ... *Charged*...			*600*	...	...	*506*
TOTAL ...			2,51,400	2,65,600	2,63,000	2,71,738
TOTAL ... *Charged* ...			*93,600*	*1,03,000*	*46,300*	*50,892*
TOTAL ... Voted ...			1,57,800	1,62,600	2,16,700	2,20,846
D-2.—SUBORDINATE JUDGES.						
D-2.—(1) Pay of Officers—						
Sub-Judges (200—1,200)	21	20	1,00,300		1,17,550	
Leave salary			...		...	
Lumps deduction for probable savings			...		—5,550	
Total—Voted ...			1,00,300	84,100	1,12,000	95,101
D-2.—(2) Pay of Establishment—						
Superior Establishment (30—140)	108	109	84,400		90,900	
Inferior Establishment (14—18)	50	50	9,800		9,800	
Temporary Establishment			10,200		4,800	
Leave salary			2,400		1,500	
Total—Voted ...			1,06,800	1,07,400	1,07,000	99,158
D-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			1,600		1,900	
House-rent and other allowances			300		300	
Total—Voted ...			1,900	2,400	2,200	1,852
D-2.—(4) Contingencies			...	...	1,500	...
TOTAL—Voted ...			2,09,000	1,93,900	2,22,700	1,96,111
D-3.—PROCESS-SERVING ESTABLISHMENT.						
D-3.—(1) Pay of Establishment—						
SUBORDINATE COURTS.						
Superior Establishment (20—50)	140	146	43,400		44,300	
Leave salary			1,700		1,000	
Temporary Establishment			2,300		...	
Total—Voted ...			47,400	45,300	45,300	45,165
Add—Fixed amount transferred from "25.—General Administration" (page 124)			12,000	12,000	12,000	12,000
D-3.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			2,200	2,100	2,000	2,336
TOTAL—Voted			[illegible]	[illegible]	[illegible]	59,501

ADMINISTRATION OF JUSTICE. E.—Courts of Small Causes.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
E—MOFUSSIL COURTS.						
E.—(1) Pay of Officers—						
Judges and other Officers (150—1,500)	2	2	17,700		17,400	
Leave salary			...		...	
TOTAL—Voted ...			17,700	24,600	17,400	19,275
E.—(2) Pay of Establishment—						
Superior Establishment (20—200)	19	19	16,000		16,950	
Inferior Establishment (15—20)	6	6	1,200		1,250	
Temporary Establishment			...		...	
Leave salary			800		...	
Process-serving establishment	10	10	4,000		3,900	
TOTAL—Voted ...			22,000	22,100	22,100	21,924
E.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			...		..	
House-rent and other allowances			3,000		3,000	
TOTAL—Voted ...			3,000	3,000	3,000	2,884
E.—(4) Contingencies—						
Contract contingencies—						
Purchase and repair of furniture			250		} 800	
Electric charges			275			
Peons' uniforms			75			
Purchase of books...			100			
Other charges			100			
Non-contract contingencies—						
Rents, rates and taxes			2,300		} 3,900	
Service postage and telegrams			600			
Other miscellaneous charges			200			
Pay of inferior servants			800			
TOTAL—Voted ...			4,700	4,300	4,700	4,811
TOTAL—Voted ...			47,400	54,000	47,200	48,894

ADMINISTRATION OF JUSTICE. F.—Criminal Courts.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
F-1.—General Establishment ... ... Voted ...			1,86,200	1,95,500	1,75,200	1,79,739
F-2.—Judicial Establishment ... ... Voted ...			14,500	14,500	14,500	20,457
TOTAL—Voted ...			2,00,700	2,10,000	1,89,700	2,00,196
DETAILS.						
F-1.—GENERAL ESTABLISHMENT.						
F.-1.—(1) Pay of Officers—						
Resident and City Magistrates (200—1,500)	14	15	63,200		63,700	
Leave salary			3,000		5,000	
Total—Voted ...			66,200	69,500	68,700	65,355
F-1.—(2) Pay of Establishment—						
Temporary Establishment			6,900		5,400	
Add—Fixed amount transferred from "25—General Administration—General Establishments" (page 124)...			59,000		59,000	
Total—Voted ...			65,900	64,700	64,400	60,880
F-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300		1,320	
Travelling allowance (ordinary)			900		900	
House-rent and other allowances			2,100		2,080	
Total—Voted ...			4,300	4,400	4,300	4,673
Carried over ..			1,36,400	1,38,600	1,37,400	1,30,908

ADMINISTRATION OF JUSTICE. F.—Criminal Courts—contd.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Brought forward ...	1,36,400	1,38,600	1,37,400	1,30,908
F-1.—GENERAL ESTABLISHMENT—*contd.*				
F-1.—(4) Contingencies—				
Contract contingencies—				
Purchase and repair of funitrure...	650		4,400	
Purchase of books and periodicals	750			
Peons' uniforms and belts	200			
Carriage of records and tents	700			
Telephone charges	600			
Electric charges	200			
Other office expenses	1,400			
Non-contract contingencies—				
Rents, rates and taxs	2,300		13,400	
Pay of inferior servants	2,750			
Fees to Examiners of questioned documents	400			
Service postage and telegrams	4,800			
Rewards to witnesses	50			
Other supplies and services—				
Diet and road money to witnesses	35,000		20,000	
Total—Voted ...	49,800	56,900	37,800	54,788
TOTAL—Voted ...	1,86,200	1,95,500	1,75,200	1,85,696
F-2.—JUDICIAL ESTABLISHMENT.				
F-2.—(1) Establishment charges payable to other Governments, Departments, etc.—				
Add—Fixed amount transferred from "25.—General Administration—Charges of Administration" on account of Establishment charges of Collectors (page 124)	14,500	14,500	14,500	14,500
G.—CHARGES IN ENGLAND.				
A.—Secretary of State for India.				
Provision for possible expenditure in connection with criminal appeal cases Voted ...	2,000	2,700	2,700	...
B.—High Commissioner for India.				
Leave salaries and deputation pay... ... ... *Charged* ...	*14,900*	*19,000*	*3,500*	*20,213*
Leave salaries and deputation pay... Voted ...	6,000	...	3,300	...
Sterling overseas pay... ... ... *Charged* ...	*2,000*	*2,200*	*2,200*	*3,460*
TOTAL ... *Charged* ...	*16,900*	*21,200*	*5,700*	*23,673*
TOTAL ... Voted ...	6,000	...	3,300	...
GRAND TOTAL ... *Charged* ...	*16,900*	*21,200*	*5,700*	*23,673*
GRAND TOTAL ... Voted ...	8,000	2,700	6,000	...

28.—JAILS AND CONVICT SETTLEMENTS.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—Jails	*Charged* ...	*10,500*	*10,300*	*10,300*	*11,774*
	Voted ...	5,87,200	5,85,400	5,87,100	5,73,777
B.—Jail Manufactures	Voted ...	38,000	29,000	34,200	29,601
C.—Charges on account of persons detained or confined in Jails outside the Province ...	Voted ...	12,500	12,800	8,800	4,201
D.—Charges in England	*Charged* ...	*700*	*700*	*700*	*4,628*
	Voted ...	11,000	4,700	9,400	4,000
E.—Loss or Gain by Exchange	*Charged* ...	...	...	...	*33*
	Voted ...	...	...	...	23
For rounding ...	*Charged* ...	*– 200*	...	...	...
	Voted ...	+ 300	+ 100	+ 500	...
	TOTAL ...	6,60,000	6,43,000	6,51,000	6,28,037
TOTAL ..	*Charged* ...	*11,000*	*11,000*	*11,000*	*16,435*
	Voted ...	6,49,000	6,32,000	6,40,000	6,11,602

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
SUPERINTENDENCE	*Charged* ...	*10,500*	*10,300*	*10,300*	*11,774*
	Voted ...	10,800	11,100	10,400	10,432
PAY OF OFFICERS	*Charged* ...	...	...	...	...
	Voted ...	37,400	40,400	38,600	38,218
PAY OF ESTABLISHMENT	Voted ..	1,66,900	1,55,100	1,59,600	1,49,995
ALLOWANCES, HONORARIA, ETC.	*Charged* ...	...	...	...	...
	Voted ...	33,600	36,800	34,000	32,734
DIETARY CHARGES	Voted ...	2,00,000	2,05,000	2,00,000	1,89,733
HOSPITAL CHARGES	Voted ...	9,000	10,500	8,000	10,735
CLOTHING AND BEDDING OF PRISONERS	Voted ...	100	100	100	34,636
SANITATION CHARGES	Voted ...	17,000	18,000	17,000	22,549
CHARGES FOR MOVING PRISONERS	Voted ...	19,000	20,700	20,700	18,905
MISCELLANEOUS SERVICES AND SUPPLIES	Voted ...	21,000	20,000	20,000	19,581
CONTINGENT CHARGES	Voted ...	14,000	15,000	14,000	18,660
EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT	Voted ...	3,600	4,100	3,600	5,258
GRANTS-IN-AID, CONTRIBUTIONS, ETC.	Voted ...	400	700	700	125
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES	Voted ...	24,400	22,700	30,400	22,216
Total	...	5,67,700	5,70,500	5,67,400	5,85,551
Add—Transfers from "*Jail Manufactures*" (page 149) ...	Voted ...	+30,000	+25,200	+30,000	...
TOTAL, JAILS	..	5,97,700	5,95,700	5,97,400	5,85,551
TOTAL ...	*Charged* ...	*10,500*	*10,300*	*10,300*	*11,774*
	Voted ...	5,87,200	5,85,400	5,87,100	5,73,777

28.—JAILS AND CONVICT SETTLEMENTS.

A.—Jails.

RE-DISTRIBUTION OF THE ABOVE—		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
SUPERINTENDENCE	...	21,300		20,700	
CENTRAL JAILS	...	1,38,870		1,57,711	
DISTRICT JAILS	...	2,65,230		2,57,132	
LOCK-UPS	...	10,840		12,420	
CONVICT CAMPS	...	99,320		83,157	
LEAVE SALARY	...	7,340		5,180	
Add—TRANSFERS FROM JAIL MANUFACTURES... ...	...	30,000		30,000	
GRANTS-IN-AID, CONTRIBUTIONS, ETC. ... Voted	...	400		700	
CRIMINAL TRIBES SETTLEMENT OFFICE	...	24,400		30,400	
TOTAL	...	5,97,700	5,95,700	5,97,400	5,85,551
TOTAL ...	*Charged* ...	*10,500*	*10,300*	*10,300*	*11,774*
	Voted ...	5,87,200	5,85,400	5,87,100	5,73,777

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A.-1.—SUPERINTENDENCE.						
A.-1—(2) Pay of Establishment—						
Clerks and other Superior Establishment (30—260) ...	5	5	6,190		5,860	
Inferior establishment (17)			...		...	
Temporary Establishment			360		360	
Leave salary			300		280	
TOTAL—Voted ...			6,850	7,000	6,500	6,298
A.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) ... Charged ...			...		...	
Travelling allowance (ordinary) ... Voted ...			260		200	
House-rent and other allowances ... Charged ...			...		...	
House-rent and other allowances ... Voted ...			540		500	
TOTAL ... Charged ...			...	...	...	...
TOTAL ... Voted ...			800	800	700	712
A.-1.—(4) Contingencies—						
Non-contract contingencies—						
Rents, Rates and Taxes			150		2,300	
Service Postage and Telegrams			650			
Commission charges on Railway warrants ...			1,250			
Other office expenses			200			
Purchase of dead stock			50			
TOTAL—Voted ...			2,300	2,400	2,300	2,528
A-1.—(5) Establishment charges payable to other Governments and Departments—						
Add—Share of pay and allowances of the Director of Health Services and Inspector-General of Prisons, and of menials and of telephone charges transferred from "39—Public Health" (page 185). Charged ...			10,500		10,300	
Voted ...			850		900	
TOTAL ... Charged ...			10,500	10,300	10,300	11,774
TOTAL ... Voted ...			850	900	900	895
TOTAL ...			21,300	21,400	20,700	22,207
TOTAL—A-1.—Superintendence ... Charged ...			10,500	10,300	10,300	11,774
TOTAL—A-1.—Superintendence ... Voted ...			10,800	11,100	10,400	10,433

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*		Strength. 1940-41	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
PAY OF OFFICERS.							
A-2.—Superintendents and Medical Officers.							
A-2.—(b) **Central Jails** (200—900) ...	Voted ...	2	2	12,300		13,695	
A-2.—(c) **District Jails** (450—750) + 50 Special Pay; Medical Officers' allowance	Voted ...	2	2	16,000		17,975	
A-2.—(d) **Convict Camps** (450—660) + 50 Special Pay ...	Voted ...	1	1	7,300		6,930	
Leave salary	...			1,800			
TOTAL—A-2.—**Superintendents and Medical Officers** ...	Voted ...			37,400	40,400	38,600	38,218
PAY OF ESTABLISHMENT.							
A-3.—Jailors, Groups I, II and III.							
A-3.—(b) Central Jails (100—290)... ...	...	3	3	6,800		6,505	
A-3.—(c) District Jails (55—200)	...	4	3	5,700		5,315	
Temporary Establishment ...	...			2,100		3,500	
A-3.—(d) Convict Camps (100—290) ...	...	2	2	5,060		2,900	
Temporary Establishment ...	...			1,200		...	
Leave salary	...			340		780	
TOTAL—A-3.—**Jailors, etc.—Voted**	...			21,200	18,200	19,000	17,814
A-4.—Clerical, and Industrial Establishment.—Voted.							
A-4.—(b) Central Jails (30—140)							
Clerks, ...	...	7	7	5,850		5,580	
Temporary Establishment ...	...			1,300		800	
A-4.—(c) District Jails (30—130)							
Clerks, ...	...	8	8	6,250		5,870	
Temporary Establishment	...			400		...	
A-4.—(d) Convict Camps (30—100) ...	...						
Clerks	...	3	3	2,900		2,850	
Temporary Establishment	...			1,600		...	
Leave salary	...			300		300	
TOTAL—A-4.—**Clerical, etc., Establishment—Voted**	...			18,600	14,400	15,400	13,801
Carried over	...			39,800	32,600	34,400	31,615

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			39,800	32,600	34,400	31,615
PAY OF ESTABLISHMENT—*contd.*						
A.-5.—Jail Guarding Staff—Voted.						
A-5.—(b) **Central Jails—**						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (21—65)	116	117	32,800		33,036	
Temporary Establishment			...		900	
A-5.—(c) **District Jails—**						
Subedars, Jamadars, Havildars, Naiks, Sepoys and Matrons (21—65)	107	107	29,400		29,202	
Temporary Establishment			12,700		10,800	
A-5.—(d) **Convict Camps—**						
Subedars, Jamadars, Havildars, Naiks, Sepoys, etc. (21—55)	99	99	27,400		27,362	
Temporary Establishment (Including Convict Camp, Sukkur)			8,400		7,000	
Leave salary			4,700		3,500	
TOTAL—A-5—Guarding Staff ... ... Voted ...			1,15,400	1,10,800	1,11,800	1,05,779
A.-7—Medical Establishment.						
A-7.—(b) **Central Jails—**						
Sind Subordinate Medical Service Officers and Compounders (25—170)	3	3	2,400		2,025	
A-7.—(c) **District Jails and Sub-Jails—**						
Sind Subordinate Medical Service Officers and Compounders (25—170)	5	5	6,200		7,050	
Temporary Establishment			800		1,500	
A-7.—(d) **Convict Camps—**						
Sind Subordinate Medical Service Officers and Compounders (25—170)	3	3	2,100		2,225	
Leave salary			200		600	
TOTAL—A-7—Medical Establishment—Voted ...			11,700	11,700	13,400	12,601
TOTAL—Pay of Establishment—Voted ...			1,66,900	1,55,100	1,59,600	1,49,995

28.—JAILS AND CONVICT SETTLEMENTS. A—Jails—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Allowances, Honoraria, etc.—				
A-8.—ALLOWANCES.				
Travelling Allowance—				
A-8.—(b) Central Jails ... ... Fixed ...	...		...	
A-8.—(b) Central Jails ... Ordinary ...	1,100		1,050	
A-8.—(c) District Jails ... ... Fixed ...	960		960	
A-8.—(c) District Jails ... Ordinary ...	1,380		1,450	
A-8.—(d) Convict Camps ... ... Fixed ...	960		1,340	
A-8.—(d) Convict Camps ... Ordinary ...	1,500		1,400	
TOTAL—Travelling allowance—Voted ...	5,900	6,700	6,200	7,092
House-rent and other Allowances—Voted—				
A-8.—(b) Central Jails	6,700		6,800	
A-8.—(c) District Jails and Sub-Jails	13,500		14,200	
A-8.—(d) Convict Camps	7,500		6,800	
Total—House-rent and other allowances ... ... Voted ...	27,700	30,100	27,800	25,642
TOTAL—A-8.—Allowances, Honoraria, etc	33,600	36,800	34,000	32,734
Contingencies.—				
A-9.—DIETARY CHARGES.				
A-9.—(b) Central Jails	52,000		64,000	
A-9.—(c) District Jails	1,20,000		1,14,000	
A-9.—(d) Lock-ups	6,000		7,000	
A-9.—(e) Convict Camps	22,000		15,000	
TOTAL—A-9.—Dietary Charges—Voted ...	2,00,000	2,05,000	2,00,000	1,89,733

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-10.—Hospital Charges—				
A-10.—(*b*) Central Jails	2,600		2,500	
A-10 —(*c*) District Jails	4,400		4,000	
A-10.—(*d*) Convict Camps	2,000		1,500	
TOTAL—A-10.—Hospital Charges—Voted ...	9,000	10,500	8,000	10,736
A-11.—CLOTHING AND BEDDING OF PRISONERS.				
A-11.—(*b*) Central Jails	20		20	
A-11.—(*c*) District Jails...	60		60	
A-11.—(*d*) Lock-ups	...		...	
A-11 —(*e*) Convict Camps	20		20	
TOTAL—A-11.—Clothing, etc.—Voted ...	100	100	100	34,636
A-12—SANITATION CHARGES.				
A-12 —(*b*) Central Jails	6,100		7,800	
A-12 —(*c*) District Jails	10,600		8,900	
A-12.—(*d*) Lock-ups	20		20	
A-12.—(*e*) Convict Camps	280		280	
TOTAL—A-12.—Sanitation Charges—Voted ...	17,000	18,000	17,000	22,549
A-13.—CHARGES FOR MOVING PRISONERS.				
A-13.—(*b*) Central Jails	3,400	...	3,500	
A-13.—(*c*) District Jails	10,000		10,750	
A-13 —(*d*) Lock-ups	4,400		5,050	
A-13 —(*e*) Convict Camps	1,200		1,400	
TOTAL—A-13.—Charges for moving Prisoners—Voted ...	19,000	20,700	20,700	18,905
A-14.—MISCELLANEOUS SERVICES AND SUPPLIES				
A-14.—(*b*) Central Jails	2,000		5,000	
A-14.—(*c*) District Jails...	15,200		11,600	
A-14 —(*d*) Lock-ups	200		150	
A-14.—(*e*) Convict Camps	3,600		3,250	
TOTAL—A-14.—MISCELLANEOUS SERVICES AND SUPPLIES—Voted ...	21,000	20,000	20,000	19,581

28.—JAILS AND CONVICT SETTLEMENTS. A—Jails—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Contingencies—*contd.*				
A-15.—CONTINGENT CHARGES.				
A-15.—(*b*) Central Jails	3,000		3,500	
A-15.—(*c*) District Jails	7,880		8,500	
A-15.—(*d*) Lock-ups	20		...	
A-15.—(*e*) Convict Camps	3,100		2,000	
A-15.—(*e*) Charges for conveyance of apparatus to and from Jails in connection with lectures and magic lantern displays ...			...	
TOTAL—A-15.—CONTINGENT CHARGES—Voted ...	14,000	15,000	14,000	18,660
A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT.				
A-16.—(*b*) Central Jails	500		1,000	
A-16.—(*c*) District Jails	1,700		1,500	
A-16.—(*d*) Lock-ups	200		200	
A-16.—(*e*) Convict Camps	1,200		900	
TOTAL A-16.—EXTRAORDINARY CHARGES FOR LIVE-STOCK, TOOLS AND PLANT ... ... Voted ...	3,600	4,100	3,600	5,258
A-17.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
A-17—(*i*) Grant-in-aid to Sports Clubs for members of the Jail Department ... ... Voted ...	200		500	
(*ii*) Grant-in-aid to District After-care Associations ... Voted ...	200		200	
TOTAL A-17—GRANTS-IN-AID, ETC. ... Voted ...	400	700	700	125

28.—JAILS AND CONVICT SETTLEMENTS. A.—Jails—*contd.*	Strength.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1940-41.	1939-40.				
			Rs.	Rs.	Rs.	Rs.
A-18.—SETTLEMENT OF CRIMINAL TRIBES.						
A-18.—(1) Pay of Officers—						
Criminal Tribes Settlement Officer ... Voted ...	1	1	6,600	6,700	6,200	5,935
A-18.—(2) Pay of Establishment—						
Permanent Establishment (16—135)	24	36	9,030		13,500	
Temporary Establishment			780		...	
Leave salary			400		...	
Medical Establishment	2	3	290		...	
Total—Voted ...			10,500	8,000	13,500	8,621
A-18.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed) ... ... Voted ...			720		1,388	
Travelling allowance (Ordinary) ... ... Voted ...			1,150		2,300	
House-rent and other allowances ... Voted ...			530		912	
Total—Voted ...			2,400	2,400	4,600	2,441
A-18.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			250			
Purchase of books and periodicals			30			
Conservanay charges			300			
Purchase of dead stock			25			
Carriage of records, etc.			70			
Lighting charges			150		3700	
Pay of inferior servants			450			
Uniforms and belts			100			
Telephone charges			190			
Other charges			435			
Rents, rates, and taxes			1,200			
Other supplies and services—						
Rewards to informers, etc.			100		200	
Special charges—						
Scholarships to Settlers' boys			100		100	
Total—Voted ...			3,400	3,500	4,000	3,064
A-18.—(5) Grants-in-aid, Contributions and Donations—						
Contribution to the Bombay Government for detention of Hurs at Criminal Tribes Settlements, Bombay ...			1,500	2,100	2,100	2,155
TOTAL—Settlement of Criminal Tribes—Voted ...			24,400	22,700	30,400	22,216

28.—JAILS AND CONVICT SETTLEMENTS. B.—Jail Manufactures.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
B.—JAIL MANUFACTURES.				
SUMMARY.				
B.-1.—Contingencies ...	68,000	54,200	64,200	67,786
Deduct—Amount transferred to "Jails" (page 141) ...	—30,000	—25,200	—30,000	—38,185
TOTAL—Voted ...	38,000	29,000	34,200	29,601
DETAILS.				
B.-1.—CONTINGENCIES.				
Supplies and Services.				
B-1.—(*b*) Central Jails ...	39,500		39,650	
B-1.—(*c*) District Jails ...	27,600		23,800	
B-1.—(*d*) Convict Camps ...	900		750	
Total—Supplies and Services—Voted ...	68,000	54,200	64,200	67,786
TOTAL—B-1.—Contingencies—Voted ...	68,000	54,200	64,200	67,786

28.—JAILS AND CONVICT SETTLEMENTS. C.—Charges on account of persons detained or confined in jails outside the Province.				
Contribution to the Bombay Government for detention of Sindhi prisoners in the Bombay Presidency Jails ...	4,950		1,270	
Contribution to the Bombay Government for Sindhi boys kept at Borstal School, Dharwar ...	7,550		7,530	
Total—Voted ...	12,500	12,800	8,800	4,201

28.—JAILS AND CONVICT SETTLEMENTS. D.—Charges in England. HIGH COMMISSIONER FOR INDIA.					
Leave Salaries and Deputation pay ...	*Charged* ...	...	...	...	*4,308*
	Voted ...	9,600	700	7,400	...
Sterling overseas pay ...	Voted ...	1,400	4,000	2,000	4,000
	Charged ...	*700*	*700*	*700*	*320*
TOTAL ...	*Charged* ...	*700*	*700*	*700*	*4,628*
	Voted ...	11,000	4,700	9,400	4,000

29.—POLICE.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE	*Charged* ...		*34,400*	*33,400*	*33,800*	*29,792*
	Voted ...	29-A	38,400	38,800	37,800	34,770
B.—DISTRICT EXECUTIVE FORCE ...	*Charged* ...		*1,72,800*	*1,57,000*	*1,82,000*	*1,22,825*
	Voted ...	29-B	37,11,900	36,03,400	33,78,200	34,05,172
C.—VILLAGE POLICE	Voted ...	29-C	63,100	63,900	63,100	63,445
D.—RAILWAY POLICE	*Charged* ...		*14,200*	*13,300*	*19,400*	*12,251*
	Voted ...	29-D	1,54,400	1,36,600	1,42,900	1,38,263
E.—CRIMINAL INVESTIGATION DEPARTMENT	*Charged* ...		*15,500*	*15,000*	*14,600*	*12,571*
	Voted ...	29-E	1,26,800	1,24,000	1,31,400	1,32,129
F.—Charges in England	*Charged* ...		*23,700*	*20,000*	*30,800*	*24,570*
	Voted ...	29-F	2,200	3,000	1,300	5,572
Leave and Pension contribution on account of Officers of the Indian Police, payable to the Bombay Government	*Charged* ...				...	*61,239*
G.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...				...	*139*
	Voted ...		...		...	63
For rounding ...	*Charged* ...		*+400*	*+300*	*+400*	...
	Voted ...		+200	+300	+300	...
	TOTAL ...		43,58,000	42,09,000	40,36,000	40,42,801
	Charged ...		*2,61,000*	*2,39,000*	*2,81,000*	*2,63,387*
	Voted ...		40,97,000	39,70,000	37,55,000	37,79,414

NOTE 1.—Provision for Sub-Inspectors, Sergeants and Prosecutors below the efficiency bar has been made under the detailed head "Non-Gazetted Executive Officers" and that for Jamadars, Head Constables and Constables under "Constabulary".

NOTE 2.—*Non-contract contingencies* include all ordinary contingent expenditure of the Department such as postage, rents, rates and taxes, petty construction, medicine, water-supply, prison-van contingencies, kit carts, conservancy charges, purchase of land and office expenses and miscellaneous. Contingent items which are peculiar to the Department are booked under *Supplies and Services.*

DETAILED ACCOUNT No. 29-A. POLICE. A.—Superintendence.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
DETAILS.			Rs.	Rs.	Rs.	Rs.
OFFICE OF THE INSPECTOR-GENERAL.						
A.—(1) Pay of Officers—						
Inspector-General (1,750—2,150 + 200 Special pay) ... ... *Charged* ...	*1*	*1*	*26,650*	*26,500*	*26,600*	*28,200*
Personal Assistant (250—800) ... Voted ...	1	1	5,100	4,700	4,100	2,594
A.—(2) Pay of Establishment—						
Clerical establishment (25—150)	14	14	19,800		20,200	18,628
Inferior establishment (16—22)	6	6	1,300		1,300	1,024
Leave salary					...	1,663
Total—Voted ...			21,100	21,200	21,500	21,315
A.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary) ... *Charged* ...			*1,800*		*1,300*	*992*
Travelling allowance (Ordinary) ... Voted ...			600		600	547
House-rent and other allowances ... *Charged* ...			*450*		*500*	...
House-rent and other allowances ... Voted ...			2,950		3,000	2,645
Total ... *Charged* ...			*2,250*	*1,500*	*1,800*	*992*
Total ... Voted ...			3,550	3,800	3,600	3,192
A.—(4) Contingencies—						
Contract Contingencies—						
Petty supplies			500			
Purchase of books and periodicals			100			
Purchase of and repairs to furniture			150		1,200	1,260
Carriage of records			300			
Other charges			150			
Non-Contract Contingencies—						
Rents, rates and taxes			1,340			
Service postage and telegrams			600			
Telephone charges			650		7,200	6,409
Pay of inferior servants			200		200	
Commission charges for reimbursing warrants and credit notes.			4,660			
Total—Voted ...			8,650	9,100	8,600	7,669
A.—(5) Grants-in-aid, contributions, etc.—						
Contribution for passage of Officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*600*	*600*	*600*	*600*
Leave contribution on account of the Indian Police Officers payable to the Bombay Government ... ... *Charged* ...			*4,900*	*4,800*	*4,800*	...
Total—*Charged* ...			*5,500*	*5,400*	*5,400*	*600*
TOTAL ...			72,800	72,200	71,600	64,562
Charged ...			*34,400*	*33,400*	*33,800*	*29,792*
Voted ...			38,400	38,800	37,800	34,770

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
B-1.—DISTRICT POLICE.					
B-1.—(a) Police Proper—					
B-1.—(a) (1) PAY OF OFFICERS	*Charged* ...	*1,05,600*	*89,900*	*1,13,800*	*88,902*
	Voted ...	1,29,600	1,49,200	1,42,800	1,65,784
B-1.—(a) (2) PAY OF ESTABLISHMENT	Voted ...	23,25,100	21,79,500	21,07,000	21,04,309
B-1.—(a) (3) ALLOWANCES, HONORARIA, ETC. ...	*Charged* ...	*17,800*	*22,700*	*18,200*	*17,969*
	Voted ...	8,48,300	7,99,100	7,50,100	7,73,993
B-1.—(a) (4) CONTINGENCIES	Voted ...	3,08,400	3,84,400	2,80,000	2,84,321
B-1.—(a) (5) GRANTS-IN-AID, CONTRIBUTIONS, ETC. ...	*Charged* ...	*24,100*	*21,000*	*26,000*	*4,077*
Total ...	*Charged* ...	*1,47,500*	*1,33,600*	*1,58,000*	*1,10,948*
	Voted ...	36,11,400	35,12,200	32,79,900	33,28,107
B-1.—(b) Land Conveyance Licensing Department—	*Charged* ...	*6,400*	*6,900*	*6,900*	...
	Voted ...	12,400	13,000	13,800	...
Total ...	*Charged* ...	*1,53,900*	*1,40,500*	*1,64,900*	*1,10,948*
	Voted ...	36,23,800	35,25,200	32,93,700	33,28,407
B-2.—OTHER POLICE.					
B-2.—(a) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS	Voted ...	—500	...	—500	—5,264
B-2.—(b) ADDITIONAL POLICE ESTABLISHMENT (not fixed)	Voted ...	290	1,700	1,700	3,393
B-2.—(c) HARBOUR POLICE	Voted ...	89,930	79,600	82,100	81,316
B-2.—(d) Establishment under the Registration of Foreigners Act	Voted ...	22,480	9,700	...	...
Total ...	Voted ...	1,12,200	91,000	83,300	79,445
Establishment charges recoverable from or payable to other Governments, Departments, etc —					
Add—AMOUNT PAYABLE TO THE GOVT. OF BOMBAY ON ACCOUNT OF THE COST OF TRAINING OF SIND POLICE STUDENTS IN THE POLICE TRAINING SCHOOL, NASIK	Voted ...	+10,800	+10,300	+13,800	+11,293
Add—AMOUNT PAYABLE TO THE GOVT. OF BOMBAY ON ACCOUNT OF CONTRIBUTION IN RESPECT OF TRAINING OF THE I. P. OFFICERS AT THE POLICE TRAINING SCHOOL, NASIK	*Charged* ...	*+18,900*	*+16,500*	*+17,100*	*+11,877*
	Voted ...	+3,500	+2,900	+3,300	+2,220
Deduct—AMOUNT RECOVERABLE FROM THE CENTRAL GOVERNMENT FOR THE COST OF POLICE FOR THE PILGRIM DEPARTMENT, KARACHI ...	Voted ...	—2,000	—2,000	—2,000	—2,043
Deduct— Do. do. PASSPORT WORK, KARACHI.	Voted ...	—3,500	—3,600	—3,600	—3,519
Deduct— Do. do. SANITARY POLICE, KARACHI.	Voted ...	—4,300	—4,400	—4,000	—4,029
Deduct— Do. do. AIR PORT POLICE, KARACHI.	Voted ...	—2,000	—2,000	—2,000	—2,300
Deduct— Do. do. ESTABLISHMENT UNDER THE REGISTRATION OF FOREIGNERS ACT	Voted ...	—22,300	—9,700	...	...
Deduct—AMOUNT RECOVERABLE FROM THE RESERVE BANK OF INDIA, KARACHI, FOR POLICE SUPPLIED TO THEM.	Voted ...	—4,300	—4,300	—4,300	—4,301
TOTAL ...	*Charged* ...	*+18,900*	*+16,500*	*+17,100*	*+11,877*
	Voted ...	—24,100	—12,800	**+1,200**	—2,680
TOTAL ...		38,84,700	37,60,400	35,60,200	35,27,997

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs	Rs.	Rs.
DETAILS.							
B-1.—DISTRICT POLICE.							
POLICE PROPER.							
B-1.—(*a*) (1) **Pay of Officers**—							
Superintendents and Assistant Superintendents (350—1,450)	*Charged* ...	*11*	*11*	*1,05,600*		*1,13,800*	*88,902*
	Voted ...			...		...	...
Deputy Superintendents and Inspectors (180—800)	Voted ...	40	40	1,29,600		1,42,800	1,65,784
Temporary Deputy Superintendents ...	Voted ...			...		...	
Officers under training	Voted ...			...		...	
	TOTAL ...			2,35,200	2,39,100	2,56,600	2,54,686
	Charged ...			*1,05,600*	*89,900*	*1,13,800*	*88,902*
	Voted ...			1,29,600	1,49,200	1,42,800	1,65,784
B-1.—(*a*) (2) **Pay of Establishment**—							
POLICE FORCE.							
Non-gazetted executive officers (75—200)		204	203	3,10,931		3,04,490	2,63,664
Constabulary (20—50)		4,707	4,160	15,05,277		12,95,975	12,50,928
MOUNTED POLICE.							
Constabulary (20—50)		1,176	1,210	3,96,201		4,06,024	4,01,565
CAMEL LEVY.							
Constabulary (20—43)		132	129	42,638		41,495	40,678
OFFICE ESTABLISHMENT.							
Clerical establishment (30—300)		125	124	1,20,987		1,17,314	1,10,047
Inferior establishment (16—22) ...		50	51	10,002		10,164	10,149
Leave salary				779		2,611	27,278
Probable savings				—61,715		—71,073	...
Total—Pay of Establishment—Voted ...				23,25,100	21,79,500	21,07,000	21,04,309

DETAILED ACCOUNT No. 29-B. POLICE B.—District Executive Force—*contd.*		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
B-1.—DISTRICT POLICE—*contd.*					
B.-1—(a) (3) Allowances, Honoraria, etc.					
Travelling allowance—*Charged*	Fixed ...	*3,450*		*3,400*	*16,903*
	Ordinary ...	*13,000*		*13,000*	
Travelling allowance—Voted	Fixed ...	3,13,850		3,26,150	5,48,112
	Ordinary ...	2,10,000		2,00,500	
House-rent and other allowances	*Charged* ...	*1,350*		*1,800*	*1,066*
	Voted ...	3,36,290		2,53,630	2,25,881
Probable savings	Voted ...	—11,840		—30,180	...
	TOTAL ...	8,66,100	8,21,800	7,68,300	7,91,962
	Charged ...	*17,800*	*22,700*	*18,200*	*17,969*
	Voted ...	8,48,300	7,99,100	7,50,100	7,73,993

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
B.-1.—DISTRICT POLICE—*contd.*			Rs.	Rs.	Rs.	Rs.
B.-1—(a) 4) Contingencies—						
Contract contingencies—						
Petty supplies			5,200			
Lighting charges			7,000			
Purchase of and repairs to furniture			2,800		20,000	22,992
Carriage of records			2,600			
Secret service			1,300			
Other charges			3,600			
Non-contract contingencies—						
Rents, rates and taxes			34,140		22,570	22,288
Service postage and telegrams			40,000		39,000	40,246
Telephone charges			12,400		10,180	10,644
Conservancy charges			300		350	263
Pay of inferior servants			62,700		62,730	
Petty construction and repairs			5,700			
Water charges			4,800		20,060	1,00,884
Motor car contingencies			8,820			
Purchase of medicine and chemicals			1,500			
Other charges			1,600			
Supplies and services—						
Clothing charges			72,820		64,410	55,185
Ordnance stores			23,280		28,700	16,476
Accoutrements			5,870			
Purchase of horses and equipments			4,000			
Rewards to informers			1,800		12,000	15,343
Boats			2,000			
Other charges			4,170			
TOTAL—Voted ...			3,08,400	3,84,400	2,80,000	2,84,321
B-1.—(a) (5) Grants-in-aid, Contributions, etc.—						
Contribution for passage of officers of the Indian Police payable to the Bombay Government ... ... *Charged* ...			*4,600*	*3,000*	*4,400*	*4,077*
Leave contribution on account of the Indian Police Officers payable to the Bombay Government ... ... *Charged* ...			*19,500*	*18,000*	*21,600*	...
TOTAL ... *Charged* ...			*24,100*	*21,000*	*26,000*	*4,077*
B-1.—(b) Land Conveyance Licensing Department—						
(1) Pay of Establishment			6,700	6,610	6,760	6,698
(2) Allowances, Honoraria, etc.			1,460	1,590	1,790	1,699
(3) Contingencies			5,670	6,000	6,710	6,377
(4) *Deduct*—Amount transferred to "12.—Charges on account of Motor Vehicles Act" (*vide* page 95)			—1,430	—1,200	—1,460	—1,426
(5) *Deduct*—Receipts under Deposit Account of the "Receipts under the Public Conveyance Act" retained to meet charges			...	...	...	—13,348
(5) Grants-in-aid, contribution, etc.—						
Payments to Local Bodies ... *Charged* ...			*6,400*	*6,900*	*6,900*	...

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B-2.—OTHER POLICE.						
B-2.—(*a*) POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.						
B-2.—(a) (1) Pay of Establishment—						
Constabulary			10,000	8,800	10,000	8,267
B-2.—(a) (2) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			600		650	426
House-rent and other allowances			2,460		2,450	1,746
Total ...			3,060	2,560	3,100	2,172
B-2.—(a) (3) Contingencies—						
Rents, rates and taxes			3,430		3,440	
Supplies and services			460		460	67
Total ...			3,890	3,700	3,900	67
Lump provision for Police			1,700		1,700	...
Total ...			18,650	15,060	18,700	10,506
B-2.—(a) (4) Establishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Contribution			—19,150	—15,060	— 19,200	—15,770
TOTAL—Voted ...			—500	...	— 500	—5,264
B-2.—(*b*) ADDITIONAL POLICE ESTABLISHMENT.						
B-2.—(b) (1) Pay of Establishment—						
Police Force (not fixed)			260	1,520	1,200	2,842
B-2.—(b) (2) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			...		430	461
House rent and other allowances			30		30	66
Total ...			30	180	460	527
B-2.—(b) (3) Contingencies—						
Non-contract contingencies			...		40	13
Supplies and services			...		...	11
Total ...			...	...	40	24
B-2.—(b) (4) Establishment charges recoverable from other Governments, Departments, etc.						
Deduct—Contribution				...	...	
TOTAL—Voted ...			290	1,700	1,700	3,393

DETAILED ACCOUNT No. 29-B. POLICE. B.—District Executive Force—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
B-2.—OTHER POLICE.—*contd.*			Rs.	Rs.	Rs.	Rs.
B-2.—(*c*) HARBOUR POLICE.						
B-2.—(c) (1) Pay of Officers—						
Inspector (180—255)	1	1	3,060		3,100	3,060
Leave salary	...	...	..		...	...
Total ...			3,060	3,060	3,100	3,060
B-2.—(c) (2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	7	7	13,560		12,870	12,694
Constabulary (20—50)	124	106	41,400		36,950	33,812
Clerk (105—140)	1	1	1,680		1,680	1,450
Leave salary	...	...	...		...	928
Total ...			56,640	51,400	51,500	48,884
B-2.—(c) (3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			900		1,020	} 1,509
Travelling allowance (Ordinary)...			750		600	
House-rent and other allowances			18,540		15,380	13,165
Total ...			20,190	15,420	17,000	14,674
B-2.—(c) (4) Contingencies—						
Contract contingencies			220		220	164
Non-contract contingencies—						
Rents, rates and taxes			3,480			
Telephone charges			260		} 4,530	11,356
Pay of inferior servants			80			
Other items			680			
Supplies and services—						
Clothing charges			1,970			
Boat stores and repairs			3,000		} 5,450	2,878
Rewards			50			
Total ...			9,740	9,420	10,200	14,398
B-2.—(c) (5) Grants-in-aid, Contributions, etc.—						
Grant for medical aid to families of Policemen in Sind ... ... Voted ...			300	300	300	300
TOTAL—Voted ...			89,930	79,600	82,100	81,316
B-2—(d) ESTABLISHMENT UNDER THE REGISTRATION OF FOREIGNERS ACT.						
B-2.—(d) (1) Pay of establishment—						
Non-gazetted Executive Officers (75—160) ...	3		4,640		...	...
Constabulary (28—50)	22		11,180		...	...
Tot			15,820	6,580	...	...
B-2.—(d) (2) Allowances. Honoraria, etc.—						
Travelling allowance (fixed)			580		...	...
Travelling allowance (ordinary)			200		...	...
House rent and other allowances			4,980		...	...
Total ...			5,760	1,460	...	...
B-2.—(d) (3) Contignencies—						
Non-contract contingencies			900		...	...
Total ...			900	1,660	...	...

DETAILED ACCOUNT No. 29-C. POLICE. C.—Village Police	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C.—(1) Pay of Establishment—						
Pagis or Village Trackers in Sind	492	492	62,500		62,500	62,989
Total ...			62,500	63,270	62,500	62,989
C.—(2) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			200		200	322
House-rent and other allowances			400		400	134
Total ...			600	630	600	456
TOTAL—Voted ...			63,100	63,900	63,100	63,445

DETAILED ACCOUNT No. 29-D. POLICE. D.—Railway Police.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
D.—RAILWAY POLICE.			Rs.	Rs.	Rs.	Rs.
D.—(1) Pay of Officers—						
Superintendent (650—1,450) ... ... *Charged* ...	1	1	*14,400*		*13,800*	*13,874*
Inspectors (180—300) ... .. Voted ...	2	2	6,700		6,700	6,660
Leave salary ... ... *Charged* ...						
Total .. *Charged* ...			*14,400*	*13,300*	*13,800*	*13,874*
Total .. Voted ...			6,700	6,700	6,700	6,660
D.—(2) Pay of Establishment—						
Non-gazetted executive officers (75—200)	16	16	27,150		26,931	22,529
Constabulary (20—50)	292	292	97,300		96,864	91,739
Clerical establishment (25—150)	11	11	11,600		11,659	10,956
Inferior Establishment (16—18)		4	850		816	807
Leave salary			...		247	1,772
Probable savings			..		-6,517	
Total—Voted ...			1,36,900	1,27,000	1,30,000	1,27,803
D.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... *Charged* ... Ordinary ...			*1,000*		*1,000*	*1,262*
Travelling allowance ... Voted ... Fixed ...			4,600		5,000	17,111
Travelling allowance ... Voted ... Ordinary ...			13,000		13,000	
House-rent and other allowances ... *Charged* ...			*800*		*900*	*915*
House-rent and other allowances ... Voted ...			17,600		18,200	15,267
Total ... *Charged* ...			*1,800*	*2,000*	*1,900*	*2,177*
Total ... Voted ...			35,200	28,400	36,200	32,378
D.—(4) Contingencies—						
Contract contingencies—						
Petty supplies			250			
Lighting charges			450		1,200	1,215
Purchase of and repairs to furniture			200			
Other charges			300			
Non-contract contingencies—						
Rents, rates and taxes			26,500		29,750	16,508
Service postage and telegrams			650		1,650	
Telephone charges			900			3,091
Pay of inferior Servants			1,230		1,190	
Other items			100			
Supplies and services—						
Clothing charges....			4,380		4,360	4,180
Ordnance stores			700			
Accoutrements			260		1,550	9,828
Cost of saloon			2,840			
Other charges			140			
Total—Voted ...			38,900	40,000	39,700	34,822
Carried over ... *Charged* ...			*16,200*	*15,300*	*15,700*	*16,051*
Carried over ... Voted ...			2,17,700	2,02,100	2,12,600	[illegible]

DETAILED ACCOUNT No. 29-D. POLICE. D.—Railway Police.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
D.—RAILWAY POLICE—*contd.*						
Brought forward ... *Charged* ...			*16,200*	*15,300*	*15,700*	*16,051*
Brought forward ... Voted ...			2,17,700	2,02,100	2,12,600	2,01,663
D.—(5) Establishment charges recoverable from or payable to other Governments, Departments, etc.—						
Add—Leave contribution on account of the Indian Police Officers payable to the Bombay Government. *Charged* ...			*+ 2,300*	*+ 2,200*	*+ 3,100*	...
Add—Contribution for passage of officers of the Indian Police payable to the Bombay Government ... *Charged* ..			...	...	*+ 600*	*+ 600*
Deduct—Contribution from the North-Western Railway for 'Order' Police ... *Charged* ...			*—4,300*	*—4,200*	...	*—4,400*
Voted ...			—63,300	—65,500	—69,700	—63,400
Total . *Charged* ...			*—2,000*	*—2,000*	*+ 3,700*	*—3,800*
Total . Voted ...			—63,300	—65,500	—69,700	—63,400
Total ...			1,68,600	1,49,900	1,62,300	1,50,514
Charged ..			*14,200*	*13,300*	*19,400*	*12,251*
Voted ..			1,54,400	1,36,600	1,42,900	1,38,263

DETAILED ACCOUNT No. 29-E. POLICE. E.—Criminal Investigation Department.		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
E.—CRIMINAL INVESTIGATION DEPARTMENT.							
E.—(1) Pay of Officers.—							
Superintendent (650—1,450) ...	*Charged* ...	1	1	*11,400*		*11,000*	*10,601*
	Voted ...		...	...		...	...
Deputy Superintendents and Inspectors (180—800)	Voted ...	9	8	38,000		33,400	30,063
Leave salary	Voted ...					...	1,017
Total ...	*Charged* ...			*11,400*	*11,000*	*11,000*	*10,601*
	Voted ...			38,000	33,200	33,400	31,080
E.—(2) Pay of Establishment.—							
Non-gazetted executive officers (75—160)		14	10	25,250		20,320	18,002
Constabulary (20—50)		62	26	27,500		13,770	12,957
Clerical establishment (25—300)		18	14	24,800		21,230	19,925
Inferior establishment (16—21)		18	17	3,600		3,440	3,416
Leave salary				750		540	3,058
Total—Voted ...				81,900	68,300	59,300	57,358
E.—(3) Allowances, Honoraria, etc.—							
Travelling allowance ... *Charged* ...	Fixed ...			*1,200*		*1,200*	*1,200*
	Ordinary ...			*300*		...	...
Travelling allowance .. Voted ...	Fixed ...			7,500		6,000	10,323
	Ordinary ...			4,900		5,800	
House-rent and other allowances ...	*Charged* ...			*750*		*750*	*770*
	Voted ...			20,250		12,000	10,778
Total ...	*Charged* ...			*2,250*	*2,200*	*1,950*	*1,970*
	Voted ...			32,650	25,400	23,800	21,101
E.—(4) Contingencies—							
Contract contingencies—							
Petty supplies				540			
Lighting charges				350		1,300	1,526
Other charges				410			
Non-contract contingencies—							
Rents, rates and taxes				10,800		9,030	9,121
Service postage and telegrams				1,100			
Telephone charges				970		2,820	9,612
Other charges				30			
Supplies and services—							
Secret service				1,650		1,750	2,331
Other charges				100			
Total—Voted ...				15,950	17,400	14,900	22,590
E.—(5) Establishment charges recoverable from or payable to other Governments, Departments, etc.—							
Add—Leave contribution on account of the Indian Police Officers payable to the Bombay Government	*Charged* ...			*+1,850*	*+1,800*	*1,650*	...
Deduct—Amount recoverable from the Central Government for the cost of Police on account of Aliens Branch and Special War Establishment	Voted ...			−41,700	−20,300	...	...
TOTAL ...				1,42,300	1,39,000	1,46,000	1,44,700

DETAILED ACCOUNT No. 29-F. **POLICE.** **Charges in England.**		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
HIGH COMMISSIONER FOR INDIA.					
Leave Salaries and Deputation pay	*Charged* ...	...		...	6
	Voted ...	2,200	3,000	1,300	5,572
Sterling overseas pay	*Charged* ...	23,700	20,000	30,800	24,564
TOTAL ...	*Charged* ...	23,700	20,000	30,800	24,570
	Voted ...	2,200	3,000	1,300	5,572

30.—PORTS AND PILOTAGE.			Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.—Other Ports.						
PORTS ESTABLISHMENT.						
Allowances and Honoraria—						
House-rent and other allowances ...		...	...	...	...	120
CHARGES FOR SURVEY OF STEAM VESSELS.						
Establishment charges payable to other Governments, Departments, etc.						
Add— Provincial Government's share of cost of the Ship Survey Department, Karachi	*Charged*	...	...	...	*1,220*	*1,220*
	Voted	...	1,450	1,450	230	230
For rounding ...	*Charged*	...	...	...	*—220*	...
	Voted	...	—450	—450	—230	...
TOTAL ...			1,000	1,000	1,000	1,570
TOTAL ...	*Charged*	...	...	...	*1,000*	*1,220*
	Voted	...	1,000	1,000	...	350

37.—EDUCATION.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY.				
A.—Grants to Universities	...	...	...	...
B.—Government Arts Colleges	...	...	...	...
C.—Grants to non-Government Arts Colleges	43,400	43,100	43,400	44,550
D.—Government Professional Colleges	...	...	...	...
E.—Grants to non-Government Professional Colleges ...	36,800	40,700	40,200	42,490
TOTAL—Voted ...	80,200	83,800	83,600	87,040
B.—SECONDARY.				
F.—Government Secondary Schools	1,99,700	1,96,900	2,01,000	1,98,786
G.—(1) Direct grants to non-Government Secondary Schools ...	2,40,000	2,35,800	2,34,400	2,36,639
(2) Direct grants to non-Government Secondary Schools for Anglo-Indian and European Education	42,200	42,200	39,400	43,911
H.—Grants to local bodies for secondary education ...	50,000	51,300	48,500	51,278
TOTAL—Voted ...	5,31,900	5,26,200	5,23,300	5,30,614
C.—PRIMARY.				
I.—Government Primary Schools	...	...	...	...
J.—Direct grants to non-Government Primary Schools ...	2,14,000	2,14,200	2,13,200	2,14,064
K.—Grants to local bodies for primary education ... *Charged* .	*2,000*	*500*	*2,000*	...
Voted ...	19,02,600	18,70,000	19,10,000	18,57,153
TOTAL ... *Charged* .	*2,000*	*500*	*2,000*	...
Voted ...	21,16,600	20,84,200	21,23,200	20,71,217
D.—SPECIAL.				
L.—Government Special Schools	95,950	94,000	91,900	78,213
M.—Direct grants to non-Government Special Schools ...	7,300	7,000	6,300	6,240
N.—Grants to local bodies for special education	250	200	100	125
TOTAL—Voted ...	1,03,500	1,01,200	98,300	84,578
E.—GENERAL.				
O.—Direction	58,300	56,600	57,100	59,834
P.—(1) Inspection	1,20,500	1,27,400	1,14,900	1,09,338
(2) Inspection—Anglo-Indian and European Education ...	500	...	1,800	1,706
Q.—(1) Scholarships	1,15,000	1,14,500	1,14,500	1,00,765
(2) Scholarships—Anglo-Indian and European Education ...	1,700	1,300	1,600	1,242
R.—(1) Miscellaneous	14,400	36,900	15,000	13,977
(2) Miscellaneous—Anglo-Indian and European Education ...	300	300	300	254
TOTAL—Voted ...	3,10,700	3,37,000	3,05,200	2,87,116
F.—CHARGES IN ENGLAND.				
S.—High Commissioner for India ... ... Voted ...	...	1,000	3,500	836
T.—Loss or gain by exchange ... ... Voted ...	...	...	...	4
For rounding ... ... *Charged* ...	...	*+ 500*	...	...
Voted ...	+ 100	—400	—100	...
GRAND TOTAL ...	31,45,000	31,34,000	31,39,000	30,61,405
TOTAL ... *Charged* ...	*2,000*	*1,000*	*2,000*	...
Voted ...	31,43,000	31,33,000	31,37,000	30,61,405

DETAILED ACCOUNT No. 37-A. EDUCATION. University.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.				
Recurring Grants	43,000	43,000	43,000	44,350
Non-Recurring Grants	...	...	...	...
C-1.—Grants to Arts Colleges of other Provinces.				
Recurring Grant.				
Contribution to Bombay Government on account of Sindhi students in the Royal Institute of Science, Bombay	400	100	400	200
TOTAL—Voted ...	43,400	43,100	43,400	44,550
E.—GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES.				
E-1.—Grants-in-aid, Contributions and Donations.				
Recurring grants	34,000	34,000	34,000	36,160
Non-recurring grants	...	...	...	...
E-2.—Grants to Professional Colleges of other Provinces.				
Grants-in-aid, Contributions and Donations.				
Recurring grants—				
Contribution to Bombay Government on account of Sindhi students in the College of Engineering, Poona, the Secondary Training College, Bombay and the Sydenham College of Commerce, Bombay	2,800	6,700	6,200	6,330
TOTAL—Voted ...	36,800	40,700	40,200	42,490

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
F.—GOVERNMENT SECONDARY SCHOOLS						
Schools for Boys.						
F.—(1) Pay of Officers—						
Head Masters (170—800)	5	5	23,740		25,460	25,357
Special pay to medical officer for medical charge ...			180		180	159
TOTAL—Voted ...			23,920	22,400	25,640	25,516
F.—(2) Pay of Establishment—						
Assistant Masters, Superintendents (15—260). ...	88	88	1,49,840		1,49,800	1,41,671
Clerks (30—100)	5	5	3,900		4,000	3,545
Laboratory Assistants (20—30)	3	2	690		680	648
Inferior Establishment (15—18)	18	18	3,490		3,400	3,474
Special pay to medical officer for medical charge ...			120		120	120
Leave salary			...		...	6,110
TOTAL—Voted ...			1,58,040	1,56,500	1,58,000	1,55,568
F.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			800		840	792
House-rent and other allowances...			6,200		5,960	6,226
TOTAL—Voted ...			7,000	7,500	6,800	7,018
F.—(4) Contingencies—						
Contract contingencies—						
Hot weather establishment			714			
Gardening charges			216			
Reading room charges			340			
Science laboratory expenses			720		4,440	5,445
Library charges and maps			645			
Purchase and repairs of furniture			865			
Other charges			980			
Non-contract contingencies—						
Rents...			950		1,770	
Rates and taxes			1,020			1,846
Service postage and telegrams			460		460	
Pay of inferior servants			3,790		3,790	3,393
Other supplies and services			40		100	...
TOTAL—Voted ...			10,740	10,500	10,560	10,684
TOTAL—Voted ...			1,99,700	1,96,900	2,01,000	1,98,786

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
G.-(1)—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.				
G-1.—Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G.-1.—(a) Ordinary grants-in-aid, etc.—				
English-Teaching schools	20,000		20,040	20,040
Anglo-Vernacular schools	2,15,000		2,10,000	2,12,716
G.-1.—(b) Special grants-in-aid, etc.—				
War and Fee grants	2,500		2,350	3,883
(ii) Non-Recurring.				
Grants for apparatus, books and furniture	2,500		2,010	...
TOTAL—Voted ...	2,40,000	2,35,800	2,34,400	2,36,639
G.-(2).—Direct Grants to Non-Government Secondary Schools for Anglo-Indian and European Education.				
G.-2.—Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
G.-2.—(a) Ordinary Grants-in-aid—				
Secondary Schools	29,300	...	26,500	33,125
G.-2.—(b) Special Grants-in-aid—				
For Anglo-Indian and European Education	12,600		12,600	10,786
(ii) Non-recurring.				
Miscellaneous	300		300	...
TOTAL—Voted ...	42,200	42,200	39,400	43,911

DETAILED ACCOUNT No. 37-B. EDUCATION. Secondary—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
H.—GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION.				
H.-I.—Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
H.-1.—(a) Ordinary grants-in-aid, etc.—				
Anglo-Vernacular schools	49,400		48,000	51,090
H.-1.—(b) Special grants-in-aid, etc.—				
War and Fee grants	200		200	188
(ii) Non-Recurring.				
Grants for apparatus, books, etc.	400		300	...
TOTAL—Voted ...	50,000	51,300	48,500	51,278

DETAILED ACCOUNT No. 37-C.

EDUCATION.

Primary.

J.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS.				
J.-1.—Grants-in-aid, Contributions and Donations.				
(i) Recurring.				
Ordinary Grants	2,12,980	...	2,12,180	2,14,058
War and Fee grants	20		20	6
(ii) Non-recurring.				
Grants for apparatus, books and furniture	1,000		1,000	...
TOTAL—Voted ...	2,14,000	2,14,200	2,13,200	2,14,064
K.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.				
(i) Recurring.				
Grants to Local bodies ... ... { *Charged* ..	2,000		2,000	...
{ Voted ...	18,94,000		18,95,000	18,44,505
(ii) Non-Recurring.				
Building and Equipment grants	8,600		15,000	12,648
TOTAL ... { *Charged* ...	2,000	500	2,000	...
{ Voted ...	19,02,600	18,70,000	19,10,000	18,57,153

DETAILED ACCOUNT No. 37-D. EDUCATION. Special.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS.						
SUMMARY						
L.-1.—Training schools for boys			65,900	64,600	62,900	49,693
L.-2.—Training schools for girls			30,050	29,400	29,000	28,520
TOTAL—Voted ...			95,950	94,000	91,900	78,213
DETAILS.						
L.—GOVERNMENT SPECIAL SCHOOLS.						
L.-1.—TRAINING SCHOOLS FOR BOYS.						
L.-1.—(1) Pay of Officers—						
Principal (250—650)	1	1	6,450		6,200	5,965
TOTAL—Voted ...			6,450	6,200	6,200	5,965
L.-1.—(2) Pay of Establishment—						
Head Masters, Assistant Masters in District Training Schools (40—260)...	12	11	22,180		17,400	17,667
Head Masters, Assistant Masters in Practising Schools (30—65)	8	8	5,620		5,610	5,659
Clerk (30—100)	1	1	1,200		1,100	1,080
Inferior Establisment (16—18).	5	5	1,010		1,010	996
Temporary Establishment			150		1,870	300
Special pay to medical officer for medical charge ...			240		120	110
Leave salary			...		..	351
TOTAL—Voted ...			30,400	27,700	27,110	26,163
L.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			400		200	259
House-rent and other allowances			800		850	675
Stipends to students...			17,000		15,400	9,101
Allowance for Mulla Magazine			300		600	730
TOTAL—Voted ...			18,500	18,000	17,050	10,765
Carried over ...			55,350	51,900	50,360	42,893

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*contd.*						
L-1.—TRAINING SCHOOLS FOR BOYS—*concld.*						
Brought forward ..			55,350	51,900	50,360	42,893
L-1.—(4) Contingencies—						
Contract contingencies—						
Stationery			210			
Purchase and repairs of furniture			220		1,400	1,400
Other charges			1,036			
Non-contract contingencies—						
Mulla magazine			360		360	199
Pay of inferior servants			4,920		4,480	3,764
Rents			2,880			
Rates and taxes			114		5,750	887
Service postage and telegrams			260			
Other charges			...			
Other supplies and services			550		550	550
TOTAL—Voted ...			10,550	12,700	12,540	6,800
TOTAL—Voted ...			65,900	64,600	62,900	49,693
L-2.—TRAINING SCHOOLS FOR GIRLS.						
L-2.—(1) Pay of Officers—						
Lady Superintendent (200—400)	1	1	4,780		4,600	4,424
Special pay to medical officer for medical charge ...			240		120	100
TOTAL—Voted ...			5,020	5,000	4,720	4,524
L-2.—(2) Pay of Establishment—						
Head Mistresses, Assistant Mistresses, etc. (30—260) ...	7	7	9,620		9,290	9,284
Head Mistresses, Assistant Mistresses in practising Schools (30—65)	7	7	4,760		4,680	4,256
Clerks (30—80)	1	1	960		960	960
Inferior establishment (15—16)	5	5	940		930	936
Leave salary			...		...	277
TOTAL—Voted ...			16,280	16,200	15,860	15,713
L-2.—(1) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			150		160	125
House-rent and other allowances			1,120		1,110	3,569
Stipends to students			4,120		4,120	1,079
TOTAL ... Voted ...			5,390	5,000	5,390	4,773
Carried over ..			26,690	26,200	25,970	25,010

DETAILED ACCOUNT No. 37-D. EDUCATION. Special—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
L.—GOVERNMENT SPECIAL SCHOOLS—*concld.*				
L.-2.—TRAINING SCHOOLS FOR GIRLS.—*concld.*				
Brought forward ...	26,690	26,200	25,970	25,010
L.-2.—(4) Contingencies—				
Contract contingencies—				
Purchase and repairs of furniture	150			
Hostel charges	100		510	669
Cooking, laundry, drawing and hand work charges	130			
Other charges	230			
Non-contract contingencies—				
Pay of inferior servants	2,435		2,208	2,192
Rates and taxes	225		312	649
Service postage and telegrams	90			
TOTAL—Voted ...	3,360	3,200	3,030	3,510
TOTAL—Voted ...	30,050	29,400	29,000	28,520
M.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.				
M.-1.—Grants-in-aid, Contributions and Donations.				
Recurring grants	7,000		6,000	6,000
M.-2—DIRECT GRANTS TO SPECIAL SCHOOLS OF OTHER PROVINCES.				
M.-2.—Grants in-aid, Contributions and Donations.				
Recurring grants.				
Contribution to Bombay Government on account of Sindhi students in the Sir J. J. School of Arts, Bombay	300		300	240
TOTAL—Voted ...	7,300	7,000	6,300	6,240
N.—GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.				
N.1.—Grants-in aid, Contributions and Donations.				
Recurring grants	250	200	100	125
TOTAL—Voted ..	250	200	100	125

DETAILED ACCOUNT No. 37-E. EDUCATION. General.	Strength.		Budget Estimate, 1940-41.	Revised Estimate 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	1940-41.	1939-40				
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
O.—DIRECTION.						
O.—(1) Pay of Officers—						
Director of Public Instruction (1,000—1,350) ...	1	1	12,590		14,570	15,736
Personal Assistant (170—650)	1	1	5,940		8,850	8,490
TOTAL—Voted ...			18,530	18,200	23,420	24,226
O.—(2) Pay of Establishment—						
Office Superintendents and Clerks (25—260) ...	21	17	23,900		20,530	18,100
Inferior establishment (16—18)	11	8	2,200		1,600	1,594
Temporary establishment			...		...	497
Leave salary			...		...	3,054
TOTAL—Voted ...			26,100	25,200	22,130	23,245
O.—(3) Allowances Honoraria, etc.—						
Travelling allowance (Ordinary)			4,270		3,600	3,730
House-rent and other allowances			3,320		3,020	3,126
TOTAL—Voted ...			7,590	7,400	6,620	6,856
O.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			350		1,110	1,492
Purchase and repairs of furniture			200			
Peons' uniforms and belts			300			
Telephone charges			266			
Library charges			100			
Other charges			350			
Non-contract contingencies—						
Pay of inferier servants			684		685	684
Rates and taxes			330		3,135	3,331
Service postage and telegrams			3,500			
TOTAL—Voted			6,080	5,800	4,930	5,507
TOTAL—Voted ...			58,300	56,600	57,100	59,834

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*contd.*	Strength. 1940-41	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
P. (1).—INSPECTION.						
P.-1.—(1) Pay of Officers—						
Educational Inspector in Sind (300—900)	1	1	3,600		3,600	...
Inspectress (300—750)	1	1	6,150		5,860	19,345 (Inspectress and Deputy Educational Inspectors)
Deputy Educational Inspectors (250—750) ...	3	3	15,520		14,800	
Leave salary			...		...	465
Total—Voted ...			25,270	28,100	24,260	19,810
P.-1.—(2) Pay of Establishment—						
Assistant Deputy Educational Inspectors (40—250) ...	18	18	39,850		38,020	35,645
Clerks (25—100)	17	16	12,460		12,220	9,825
Inferior establishment (15—19)	60	60	11,460		11,530	11,199
Leave salary			..		1,000	3,929
Temporary Establishment			...		..	...
Total—Voted ...			63,770	64,500	62,770	60,598
P.-1.—(3) Allowances, Honoraria, etc.—						
Travelling allowance ... ... Fixed ...			1,930		740	17,301 (Fixed and Ordinary)
Travelling allowance ... ... Ordinary ..			18,000		16,000	
House-rent and other allowances			1,840		1,840	2,111
Total—Voted ...			21,770	24,800	18,580	19,412
P.-1.—(4) Contingencies—						
Contract contingencies—						
Carriage of records			1,837		4,100 (Contract contingencies, bracketed)	3,945
Purchase and repairs of furniture			282			
Library charges			134			
Hot weather establishment			977			
Other charges			1,010			
Non-contract contingencies—						
Pay of inferior servants			275		280	69
Rents			1,500		4,060 (Rents, Rates and taxes, Service postage and telegrams)	4,185
Rates and taxes			175			
Service postage and telegrams			2,700			
Other supplies and services			800		850	899
Total—Voted ...			9,690	10,000	9,290	9,098
Contribution payable to Government of Bombay on account of Inspection of Drawing Schools in Sind			...		...	...
Contribution payable to Government of Bombay on account of Inspection of Commercial Schools in Sind ..			..		...	420
TOTAL—Voted ...			1,20,500	1,27,400	1,14,900	1,09,338
P. (2)—INSPECTION.						
Anglo-Indian and European Education.						
Contribution payable to Bombay Government on account of Inspection of European and English teaching Schools in Sind			...	...	1,800	1,706
Contribution to the Inter-Provincial Board of Anglo-Indian and European Education on account of Inspection of European and English teaching Schools in Sind.			500	...	...	...

DETAILED ACCOUNT No. 37-E. EDUCATION. General—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget, Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Q. (1)—SCHOLARSHIPS.				
In Arts Colleges ...	14,378		14,378	13,874
In Professional Colleges ...	3,150		2,610	1,710
In Secondary Schools ...	79,334		79,332	76,683
In Primary Schools ...	21,580		21,580	7,498
In Special Schools ...	...		...	...
In Indian Military College at Dehra Dun ...	1,000		1,000	...
In Indian Military Academy, Dehra Dun ...	1,000		1,000	1,000
Deduct—Probable savings on account of retrenchment ...	–5,442		–5,400	...
TOTAL—Voted ..	1,15,000	1,14,500	1,14,500	1,00,765
Q. (2)—SCHOLARSHIPS.				
Anglo-Indian and European Education.				
In Colleges ...	1,420		1,320	990
In Secondary Schools ...	280		280	252
TOTAL—Voted ...	1,700	1,300	1,600	1,242
R. (1)—MISCELLANEOUS.				
Examination charges ...	9,580		8,880	8,001
Grants for encouragement of literature ...	1,000		600	1,400
Dakshina and other fellowships ...	720		720	720
Departmental Publications ...	...		...	...
Grant to the Boy Scouts' Association ...	2,000		3,500	2,750
Grant to the Girl Guides' Association ...	500		1,000	1,106
Miscellaneous ...	600		300	...
TOTAL—Voted ...	14,400	36,900	15,000	13,977
R.—(2) MISCELLANEOUS.				
Anglo Indian and European Education				
Contribution to Government of Bombay on account of share payable by the Government of Sind to the Inter-Provincial Board for Anglo-Indian and European Education... ...	...	...	300	...
Contribution to the Inter-Provincial Board of Anglo-Indian and European Education, New Delhi ...	300	300	...	254
TOTAL—Voted ...	300	300	300	254
DETAILED ACCOUNT No. 37-F. **EDUCATION.** **Charges in England.**				
S.—High Commissioner for India.				
Leave and Deputation Salaries, etc. ...	...	1,000	3,500	836
Sterling Overseas Pay ...				

38.—MEDICAL.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—Medical establishment ...	*Charged* ...	38-A	*56,300*	*46,900*	*45,200*	*46,464*
	Voted ...		72,000	76,900	78,200	82,970
B.—Hospitals and dispensaries ...	Voted ...	38-B	5,61,800	5,45,600	5,10,600	4,94,051
C.—Grants for medical purposes ...	Voted ...	38-C	56,700	52,600	51,000	41,106
D.—Medical colleges and schools ...	*Charged* ...	38-D	*1,800*	*1,800*	*1,800*	*1,873*
	Voted ...		47,900	56,200	60,800	51,266
E.—Mental hospitals	*Charged* ...	38-E	...	...	...	*775*
	Voted ...		52,700	45,700	47,700	38,089
F.—Charges in England	*Charged* ...	38-F	*10,300*	*10,300*	*10,300*	*13,544*
	Voted ...		...	...	...	...
G.—Loss or gain by Exchange ...	*Charged* ...		...	...	...	*+ 87*
	Voted ...		...	...	...	...
Leave contribution on account of Officers of I. M. S. and I. M. D. payable to the Bombay Government.	*Charged* ..		†	*7,000*	*7,200*	*16,273*
	Voted...		...	...	...	1,020
For rounding	*Charged* ...		*+ 600*	..	*+ 500*	
	Voted ...		— 100	..	—300	
TOTAL ...			8,60,000	8,43,000	8,13,000	7,87,518
TOTAL ...	*Charged* ...		*69,000*	*66,000*	*65,000*	*79,016*
	Voted ...		7,91,000	7,77,000	7,48,000	7,08,502

DETAILED ACCOUNT No. 38-A.

MEDICAL.

A.—Medical Establishment.

SUMMARY.

		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.—(1) Superintendence	*Charged* ...	*10,400*	*10,300*	*10,300*	*11,774*
	Voted ...	15,200	13,200	12,500	11,462
A.—(2) District medical officers	*Charged* ...	*45,900*	*36,600*	*34,900*	*34,690*
	Voted ...	30,000	32,600	33,600	36,853
A.—(3) Reserve medical subordinates	Voted ...	26,800	31,100	32,100	34,655
TOTAL ...		1,28,300	1,23,800	1,23,400	1,29,434
TOTAL ...	*Charged* ...	*56,300*	*46,900*	*45,200*	*46,464*
	Voted ...	72,000	76,900	78,200	82,970

† Provision for 1940-41 included under "A—Medical Establishment."

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
DETAILS.						
A-1.—SUPERINTENDENCE.						
A-1.—(1) Pay of Officers—	...	...	...	...	...	...
Total—*Charged* ...	...	...	...	...	...	...
A-1.—(2) Pay of Establishment—						
Clerks (25—260)	9	7	9,010		7,900	6,196
Inferior establishment			...		...	...
Temporary Establishment			120		...	1,743
Leave salary			200		200	30
Total—Voted ...			9,330	8,700	8,100	7,969
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,070		800	673
Travelling allowance (Ordinary)			1,200		700	138
Total—Voted ...			2,270	1,500	1,500	811
A-1.—(4) Contingencies—						
Non-contract contingencies—						
Copy right charges, etc.			750			
Service postage Stamps			900			
Advertisement charges			350		1,800	1,787
Books and publications			200			
Other charges including the pay of inferior establishment			350			
Rates, rents and taxes...			200		200	..
Total—Voted ...			2,750	2,100	2,000	1,787
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Add—Share of pay and allowances of the Director of Health Services and Inspector-General of Prisons and of inferior establishment and of telephone charges debited to "39.—Public Health" (page 185). *Charged* ...			*10,400*	*10,300*	*10,300*	*11,774*
Voted ..			850	900	900	895
TOTAL ...			25,600	23,500	22,800	23,236
TOTAL ... *Charged* ...			*10,400*	10,300	*10,300*	*11,774*
TOTAL ... Voted ..			15,200	13,200	12,500	11,462

DETAILED ACCOUNT No. 38-A. MEDICAL. A.—Medical Establishment—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A-2.—DISTRICT MEDICAL OFFICERS.						
A-2.—(1) Pay of Officers—						
Civil Surgeons and District Medical Officers 500—1,850 ... *Charged* ...	2	2	*35,400*	*35,500*	*33,600*	*32,319*
Civil Surgeons and District Medical Officers 200—850 Voted ...	6	6	27,100	30,500	30,900	33,586
A-2.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			*500*		*500*	*143*
House-rent and other allowances ... Voted ...			700		700	332
Travelling allowance ... *Charged* ... Fixed ...			..		...	...
Travelling allowance ... *Charged* ... Ordinary ...			*1,000*		*800*	*1,030*
Travelling allowance ... Voted ... Ordinary ...			2,200		2,000	2,935
Total *Charged* ...			*1,500*	*1,100*	*1,300*	*1,173*
Total Voted ...			2,900	2,100	2,700	3,267
A-2.—(3) Establishment charges payable to or recoverable from other Governments, Departments etc.—						
Leave and passage contribution payable to the Government of Bombay .. *Charged* ...			*9,000*	...	...	*1,198*
TOTAL ...			75,900	69,200	68,500	71,543
TOTAL ... *Charged* ...			*45,900*	*36,600*	*34,900*	*34,690*
TOTAL ... Voted ...			30,000	32,600	33,600	36,853
A-3.—RESERVE MEDICAL SUBORDINATES.						
A-3.—(1) Pay of Officers—						
Sind Medical Service Officers (200—400)	1	2	2,000		4,000	1,072
Leave salary			2,000		...	...
Total ...			4,000	700	4,000	1,072
A-3.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers 60—7—200, 60—5—170	14	15	20,200		25,000	14,587
Leave salary			...		...	14,687
Total ...			20,200	26,100	25,000	29,274
A-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,600		2,200	2,574
Travelling allowance (Ordinary)			1,000		900	1,735
Total ...			2,600	4,300	3,100	4,309
TOTAL—Voted ...			26,800	31,100	32,100	34,655

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
SUMMARY.						
B.-1.—Mofussil Hospitals and Dispensaries... Voted ...			4,25,000	3,88,900	3,65,800	3,56,489
B.-2.—Leper Asylums ... ... Voted ...			...	3,700	3,540	3,659
B.-3.—Grants to Hospitals and Dispensaries... Voted ...			1,35,600	1,53,000	1,41,300	1,33,903
B.-4.—Other Charges... ... ... Voted ...			1,200	...	...	...
For rounding					—40	...
Total—Voted ...			5,61,800	5,45,600	5,10,600	4,94,051
B.-1.—MOFUSSIL HOSPITALS AND DISPENSARIES.						
B-1.—(1) Pay of Officers—						
Woman Assistant Surgeon (250—500)	1	1	6,000		5,800	5,260
Sind Medical Service Officers (including those attached to Grant-in-aid Dispensaries). (200—850)	3	3	13,900		13,800	16,161
Military Assistant Surgeon (200—700)			...		...	285
Leave salary			...		...	631
Temporary Establishment			1,900		...	...
Total ...			21,800	19,000	19,600	22,337
B.-1.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (including those attached to Grant-in-aid Dispensaries) {(60—7—200) (60—5—170)}	100	84	1,71,900		1,54,900	1,30,566
Superior establishment (16—175)	43	35	26,900		22,900	18,460
Inferior establishment (13—40)	179	144	33,200		28,500	27,629
Temporary establishment			...		1,400	3,253
Leave salary			1,200		500	3,184
Total ...			2,33,200	2,12,000	2,08,200	1,83,092
B.-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			11,600		9,800	6,577
Travelling allowance {Ordinary			9,470		5,500	11,056
Travelling allowance {Fixed			480		...	...
Fees for post-mortem examination			400		...	...
Total ...			21,950	18,300	15,300	17,633
Carried over ...			2,76,950	2,49,300	2,43,100	2,23,062

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
B.-1—MOFUSSIL HOSPITALS AND DISPENSARIES—*contd.*				
Brought forward ...	2,76,950	2,49,300	2,43,100	2,23,062
B.1—(4) Contingencies—				
Contract contingencies—				
Petty supplies	6,570			
Lighting charges	8,310			
Freight, packing etc....	960			
Petty repairs	1,330			
Country medicines	750			
Books and periodicals	320		24,500	27,762
Telephone charges	850			
Dead stock articles	450			
Crockery and Hardware	330			
Purchase of bedding, linen, etc.	4,230			
Charges for X-Ray Department	530			
Garden charges	150			
Purchase of and repairs to furniture	220			
Non-contract contingencies—				
Office expenses	3,880			
Fees to Serologist	3,500			
Service postage stamps	1,600		13,700	22,386
Clothing to inferior establishment	1,600			
Travelling Dispensaries	3,300			
Other supplies and services—				
Diet	50,200			
Medicine	41,200		74,400	83,279
Clothing to patients	6,200			
Pay of Inferior Establishment	9,170		6,000	...
Free dieting to Police patients, etc.	600		600	...
Rents, Rates, Taxes etc.	1,800		3,500	...
Total—Voted ...	1,48,050	1,39,600	1,22,700	1,33,427
TOTAL...	4,25,000	3,88,900	3,65,800	3,56,489

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.-2.—LEPER ASYLUMS.*						
B.-2.—(1) Pay of Establishment—						
Sind Subordinate Medical Service Officers [60—7—200 *plus* S. P. 1 (10)]		1			2,290	2,195
Inferior establishment (14—20)		2			410	408
Leave salary					30	197
Total ...				2,900	2,730	2,800
B.-2.—(2) Allowances, Honoraria, etc.—						
House-rent and other allowances					90	100
Travelling allowance					20	22
Total ...				100	110	122
B.-2.—(3) Contingencies—						
Other supplies and services					480	...
Non-contract contingencies					150	737
Pay of inferior servants					70	...
Total ...				700	700	737
TOTAL—Voted ...				3,700	3,540	3,659

* Merged in "B-1—Mofussil Hospitals and Dispensaries."

DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
B.-3—GRANTS TO HOSPITALS AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations.				
Grants to local and municipal hospitals and other dispensaries ...	1,34,400		1,40,100	1,18,920
Grant for a scheme of subsidized medical practitioners	1,200		1,200	9,983
Expenditure in connection with the application of the Lepers Act, III of 1898, to certain parts of the Province	...		...	5,000
TOTAL—Voted ...	1,35,600	1,53,000	1,41,300	1,33,903
DETAILED ACCOUNT No. 38-B. MEDICAL. B.—Hospitals and Dispensaries—*contd.*				
B.-4—OTHER CHARGES.				
Scholarships—				
For undergoing training in Midwifery course.	1,200	...	...	...
DETAILED ACCOUNT No. 38-C. MEDICAL. C.—Grants for Medical purposes.				
Grants-in-aid, Contributions, Donations, etc.—				
Grants to Nursing Associations	38,200		36,500	34,126
Grants to charitable institutions, schemes, etc.	16,900		12,900	5,480
Grant to the Bombay Medical Council	1,500		1,500	1,500
Grant to Medical School Gymkhana	100		100	...
TOTAL—Voted ...	56,700	52,600	51,000	41,106
DETAILED ACCOUNT No. 38-D. MEDICAL. Medical Colleges and Schools.				
SUMMARY.				
D.-1.—Medical Colleges ... ... Voted ...	8,200	8,000	8,000	5,672
D.-2.—Medical Schools ... ... *Charged* ...	*1,800*	*1,800*	*1,800*	*1,873*
D.-2.—Medical Schools ... ... Voted ...	39,700	48,200	52,800	45,594
Total ...	49,700	58,000	62,600	53,139
TOTAL ... *Charged* ...	*1,800*	*1,800*	*1,800*	*1,873*
TOTAL ... Voted ...	47,900	56,200	60,800	51,266
DETAILS.				
D.-1.—Medical Colleges—				
D.-1.—(1) Grants-in-aid, Contributions, Donations, etc.—				
Contribution to Bombay Government on account of Sindhi students in the Grant Medical College	4,000		3,200	1,960
D.-1.—(2) Scholarships—				
For Lady Students studying at Bombay and Delhi	4,200		4,800	3,712
TOTAL—Voted ...	8,200	8,000	8,000	5,672

DETAILED ACCOUNT No. 38-D. MEDICAL. D.—Medical Colleges and Schools—*contd.*		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
D.-2.—MEDICAL SCHOOLS.							
D.-2.—(1) Pay of Officers—							
Superintendent's allowance (S. P. 150) ...	*Charged* ...	*1*	1	*1,800*		*1,800*	*1,620*
	Voted ...	...		...		...	88
Teachers (200—450 + S. P. 50) ...	Voted ...	3	3	12,650		14,400	8,216
Lecturers (300—800)	Voted ...	2	2	9,790		12,800	18,027
Leave Salary	...	..		...		...	1,295
Total ...	*Charged* ...			*1,800*	*1,800*	*1,800*	*1,620*
	Voted ...			22,440	24,000	27,200	27,626
D.-2.—(2) Pay of Establishment—							
Subordinate Medical Service Officers (60—7—200 + S. P. 25)	...	2	2	5,250		5,180	4,903
Superior establishment (30—50) ...	...	1	1	370		350	343
Inferior establishment (15——24) ...	...	11	11	2,270		2,270	2,175
Leave Salary	...			100		200	264
Total—Voted ...				7,990	7,800	8,000	7,685
D.-2.—(3) Allowances, Honoraria, etc.—							
House-rent and other allowances ...	...			2,300		2,600	1,905
Travelling allowance (Ordinary) ...	*Charged* ...			...		...	*253*
	Voted ...			1,200		900	1,734
Honoraria and allowance to honorary lecturers	...			800		1,000	900
Total ...	*Charged* ...			...	...	...	*253*
	Voted ...			4,300	4,000	4,500	4,539
D.-2.—(4) Contingencies—							
Value of and freight on Europe Stores ...	...			...		...	...
Contract contingencies—							
Petty supplies	...			120			
Dead-stock articles	..			200		600	667
Service postage stamps	...			100			
Other charges	...			180			
Non-contract contingencies	...			490		8,000	583
Other supplies and services	...			1,000		1,000	967
Total—Voted ...				2,090	9,600	9,600	2,217
D.-2.—(5) Scholarships	Voted ...			2,880	2,800	3,500	3,527
TOTAL ...				41,500	50,000	54,600	47,467
TOTAL ...	*Charged* ...			*1,800*	*1,800*	*1,800*	*1,873*
	Voted ...			39,700	48,200	52,800	45,594

DETAILED ACCOUNT No. 38-E. MEDICAL. E—Mental Hospitals.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
E.—MENTAL HOSPITALS.			Rs.	Rs.	Rs.	Rs.
E.—(1) Pay of Officers—						
Superintendent (200—400) S. P. (50) ... *Charged* ...		...	...	...	...	775
Superintendent (200—400) S. P. (50) ... Voted ...	1	1	3,970	3,500	3,500	1,722
E.—(2) Pay of Establishment—						
Sind Subordinate Medical Service Officers (60—7—200+S. P. 25)	1	2	1,310		3,550	3,711
Superior establishment (17—70)...	40	39	9,520		9,220	7,224
Inferior establishment (14—17)	11	11	2,130		2,130	1,829
Temporary establishment		...	...		400	1,670
Leave salary		...	300		...	480
Total—Voted ...			13,260	13,300	15,300	14,914
E.—(3) Allowances, Honoraria, etc.—						
Travelling allowance Fixed ... ... Voted ...			360		...	...
Travelling allowance Ordinary ... Voted ...			100		100	770
House rent and other Allowances ... Voted ...			460		800	197
Total—Voted ...			920	900	900	967
E.—(4) Contingencies—						
Contract contingencies—						
Petty supplies			250		800	1,080
Lighting charges			150			
Dead-stock articles			200			
Other charges			200			
Non-contract contingencies			1,000		1,000	3,131
OTHER SUPPLIES AND SERVICES—						
Diet to patients			19,500		25,000	16,099
Medicines, etc.			1,500			
Clothing, etc.			4,000			
Bedsteads, furniture, utensils, etc.			6,000			
Railway fare and subsistence allowance to cured lunatics ...			50		50	26
Discretionary allowance to Superintendent for amusement of lunatics			200		200	150
Pay of inferior servants			1,500		950	...
Total—Voted ...			34,550	28,000	28,000	20,486
TOTAL ...			52,700	45,700	47,700	38,864
TOTAL ... *Charged* ...			...	...	...	775
TOTAL ... Voted ...			52,700	45,700	47,700	38,089
DETAILED ACCOUNT No. 38-F. MEDICAL. F.—Charges in England.						
HIGH COMMISSIONER FOR INDIA.						
Leave salaries and Deputation Pay ... *Charged* ...		...	...		...	*4,308*
Leave salaries and Deputation Pay ... Voted ...		...	...		...	...
erseas pay ... .. *Charged* ...		...	*10,320*		*10,320*	*9,236*

39.—PUBLIC HEALTH.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—Public health establishment ...	*Charged* ...	39-A	*13,200*	*13,600*	*11,600*	*13,531*
	Voted ..		1,02,600	1,00,000	1,01,700	1,02,368
B.—Grants for public health purposes.	Voted ...	39-B	1,19,500	98,000	86,100	71,951
C.—Expenses in connection with epidemic diseases	Voted ...	39-C	50,600	41,900	39,100	37,746
D.—Bacteriological Laboratories ...	Voted ...	39-D	27,200	22,400	23,900	23,867
E.—Pasteur Institutes ...	Voted ...	39-E	4,000	4,800	3,800	2,957
F.—Charges in England	*Charged* ...	39-F	*700*	*700*	*800*	*4,628*
	Voted ...	...	...	...	...	...
G.—Loss or Gain by Exchange ...	*Charged* ...	...	...	...	...	*+33*
	Voted ...	...	...	...	...	+1
For rounding	*Charged* ...	...	*+100*	*−300*	*+600*	...
	Voted ...	...	+100	−100	−600	...
TOTAL ...		...	3,18,000	2,81,000	2,67,000	2,57,082
TOTAL ...	*Charged* ...	...	*14,000*	*14,000*	*13,000*	*18,192*
	Voted ...	...	3,04,000	2,67,000	2,54,000	2,38,890

DETAILED ACCOUNT No. 39-A.

PUBLIC HEALTH.

A.—Public Health Establishment.

SUMMARY.

		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A-1.—Director and Assistant Director of Public Health	*Charged* ...	*10,500*	*10,200*	*10,200*	*11,773*
	Voted ...	35,300	35,500	35,700	36,945
A-2.—Local Vaccination Establishment ...	Voted ...	50,600	48,750	50,100	48,259
A-3.—Public Health Engineering Establishment ...	*Charged* ...	*2,700*	*3,400*	*1,400*	*1,758*
	Voted ...	2,700	3,000	3,000	2,378
A-4.—Consulting Surveyor to Government ...	Voted ...	13,600	12,350	12,500	14,396
A-5.—Pilgrim Charges	Voted ...	400	400	400	390
TOTAL ...		1,15,800	1,13,600	1,13,300	1,15,899
TOTAL ...	*Charged* ...	*13,200*	*13,600*	*11,600*	*13,531*
	Voted ...	1,02,600	1,00,000	1,01,700	1,02,368

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
DETAILS.			Rs.	Rs.	Rs.	Rs.
A-1—Director and Assistant Director of Public Health—						
A-1.—(1) Pay of Officers—						
Director of Health Services and Inspector General of Prisons (2,300—50—2,500) ... *Charged* ...	1	1	*29,900*	*29,300*	*29,300*	*27,950*
Assistant Director of Public Health (350—25—850) ... Voted ...	1	1	5,068	4,750	4,800	5,164
A-1.—(2) Pay of Establishment—						
Inspectors, Vaccinators, Office Superintendent and Clerks (25—260) ...	16	16	16,926		17,900	16,606
Inferior establishment (14—22) ...	16	16	3,204		3,200	3,120
Leave salary ...			1,720		1,000	1,790
Temporary establishment ...			160		100	...
Total—Voted ...			22,010	22,550	22,200	21,516
A-1.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			...		...	*160*
House-rent and other allowances ... Voted ...			1,928		2,050	2,060
Travelling allowance Voted ... Fixed ...			2,844		2,900	4,547
Travelling allowance Voted ... Ordinary ...			1,500		1,500	
Travelling allowance—Ordinary ... *Charged* ...			*1,500*		*1,500*	*2,465*
Fees to Lecturer (Sanitary Surveyors' Class) ... Voted ...			150		150	150
Total ... *Charged* ...			*1,500*	*1,500*	*1,500*	*2,625*
Total ... Voted ...			6,422	6,600	6,600	6,757
A-1.—(4) Contingencies—						
Contract contingencies—						
Purchase of and repairs to office furniture ...			150		900	919
Petty supplies ...			400			
Books and publications ...			100			
Other charges ...			250			
Non-contract contingencies—						
Service postage stamps ...			1,600		2,400	4,329
Telephone charges ...			450			
Rents, rates and taxes ...			245			
Other charges ...			155			
Pay of inferor estalishment ...			100		100	...
Examination charges (Sanitary Surveyors' Class) ...			50		...	50
Inoculation against plague, cholera, etc. and expenses in connection with epidemices.			...		500	...
Total—Voted ...			3,500	3,400	3,900	5,298
Total ... *Charged* ...			*31,400*	*30,800*	*30,800*	*30,575*
Total ... Voted ...			37,000	37,300	37,500	38,735
A-1.—(5) Establishment charges payable to or recoverable from other Governments, Departments, etc.—						
Deduct—Share of pay, allowances and passage contribution of the Director of Health Services and Inspector-General of Prisons and of inferior establishment and of telephone charges transferred to "28.—Jails and Convict Settlements" (page 142) *and "38.—Medical"* (page 176). *Charged* ...			*—20,900*	*—20,600*	*—20,600*	*—18,802*
Voted ...			—1,700	—1,800	—1,800	—1,790

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A-2.—LOCAL VACCINATION ESTABLISHMENT.						
A-2.—(1) Pay of Establishment—						
Vaccinators and special pay (20—50)	63	61	32,300		31,900	29,279
Leave salary			1,500		1,500	2,599
Total ...			33,800	32,050	33,400	31,878
A-2.—(2) Allowances, Honoraria, etc.—						
Travelling and pony allowances (Fixed)			10,330		10,300	10,569
Travelling and pony allowances (Ordinary) ...			250		250	
Travelling allowance paid to local bodies			100		150	
Total ...			10,680	10,700	10,700	10,569
A.-2—(3) Grants-in-aid, Donations, Contributions—						
Grants-in-aid to local bodies in connection with a scheme for pay of vaccinators			6,120	6,000	6,000	5,812
TOTAL—Voted ...			50,600	48,750	50,100	48,259

DETAILED ACCOUNT No. 39-A. A.—Public Health Establishment—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A-3.—PUBLIC HEALTH ENGINEERING ESTABLISHMENT.						
CONSULTING PUBLIC HEALTH ENGINEER.						
A-3.—(1) Pay of Officers—						
Consulting Public Health Engineer (200 S. P.) *Charged* ...	*1*	*1*	*2,400*	*3,000*	*1,200*	*1,420*
A-3.—(2) Pay of Establishment—						
Head Draftsman (50 S. P.)	*1*	*1*	600		600	600
Temporary Establishment		3	1,550		1,700	1,329
Leave salary			...		...	18
Total ...			2,150	2,300	2,300	1,947
A-3.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances ... *Charged* ...			...		...	...
House-rent and other allowances ... Voted ...			250		300	227
Travelling allowance (Ordinary) ... *Charged* ...			*300*		*200*	338
Travelling allowance (Ordinary) ... Voted ...			300		300	200
Total ... *Charged* ...			*300*	*400*	*200*	338
Total ... Voted ...			550	600	600	427
A-3.—(4) Contingencies—						
Non-contract contingencies			...	100	100	4
TOTAL ... *Charged* ...			*2,700*	*3,400*	*1,400*	1,758
TOTAL ... Voted						2,378

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establishment.—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.-4.—CONSULTING SURVEYOR TO GOVERNMENT.						
A-4.—(1) Pay of Officers—						
Consulting Surveyor (500—30—800)	1	1	7,620	7,250	7,300	6,890
A-4.—(2) Pay of Establishment—						
Surveyor and Draftsman (75—250)	2	2	4,620		4,600	6,657 (Surveyor and Draftsman and Clerks)
Clerks (25—135)	3	3	2,066		2,400	
Inferior establishment (18—19)	2	2	444		400	386
Temporary establishment			...		...	...
Leave salary			200		200	176
Total ...			7,330	7,300	7,600	7,219
A-4.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			614		664	679
Travelling allowance ... Fixed			636		636	1,068 (Fixed and Ordinary)
Travelling allowance ... Ordinary			500		400	
Total ...			1,750	1,900	1,700	1,747
A-4.—(4) Contingencies—						
Contract contingencies—						
Telephone charges			220		750 (Telephone charges to Other charges)	742
Rents, rates and taxes			280			
Survey and demarkation charges			108			
Other charges			142			
Non-contract contingencies			100		100	100
Supplies and services			50		50	98
Total ...			900	900	900	940
TOTAL ..			17,600	17,350	17,500	16,796
A-4.—(5) Estbalishment charges recoverable from other Governments, Departments, etc.—						
Deduct—Amount transferred to—						
"7.—Land Revenue" on account of revision of non-agricultural assessment, defence of Land Acquisition Appeals and Valuation of Government properties and lay-outs of land, scrutiny of buildings (*vide* page 77)			—4,000	—5,000	—5,000	—2,400
TOTAL Voted ...			13,600	[illegible]	[illegible]	

DETAILED ACCOUNT No. 39-A. PUBLIC HEALTH. A.—Public Health Establshment—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
	Rs.	Rs.	Rs.	Rs.
A.-5.—PILGRIM CHARGES.				
A-5.—(1) Pay of Establishment—				
Temporary establishment	100	80	80	67
A-5.—(2) Allowances, Honoraria, etc.—				
Travelling allowance (Fixed)	200	200	200	259
A-5.—(3) Contingencies—				
Other supplies and services	100	100	100	64
For rounding		+20	+20	...
TOTAL—Voted ...	400	400	400	390

DETAILED ACCOUNT No. 39-B. PUBLIC HEALTH. B.—Grants for Public Health purposes.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
GRANTS-IN-AID, CONTRIBUTIONS, ETC.				
GRANTS TO—				
VILLAGE SANITARY COMMITTEES	50,000		35,000	26,902
SANITARY ASSOCIATIONS	2,500		2,500	1,000
LOCAL BODIES IN CONNECTION WITH EMPLOYMENT OF HEALTH OFFICERS AND SANITRAY INSPECTORS—				
LOCAL BOARDS	18,000		4,000	3,000
MUNICIPALITIES	12,000		14,600	13,049
LOCAL BODIES FOR VILLAGE WATER-SUPPLY AND DIGGING WELLS ...	35,000		28,000	28,000
LOCAL BODIES FOR ANTI-LARVA TREATMENT	2,000		2,000	...
TOTAL—Voted ...	1,19,500	98,000	86,100	71,951

DETAILED ACCOUNT No. 39-C. PUBLIC HEALTH. C.—Expenses in connection with epidemic diseases.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
C-1—MALARIA	50,100	41,900	39,100	37,746
C-2—OTHER EPIDEMICS	500	...	...	...
Total—Voted ...	50,600	41,900	39,100	37,746

C-1.—MALARIA.	Strength 1940-41.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
EXPENSES IN CONNECTION WITH MALARIA.					
C-1.—(1) Pay of Establishment—					
Subordinate Medical Service Officers	...	3,300		3,300	
Clerks	1	400		400	
Total ...	...	3,700	3,700	3,700	3,567
C-1.—(2) Allowances, Honoraria, etc.					
Travelling allowance (ordinary) ... ... Total ..	...	1,000	1,100	1,000	1,033
C-1.—(3) Contingencies—					
Non-contract contingencies...	...	400		400	383
Other supplies and services—					
Free distribution of quinine	...	30,000			
Sale of cheap quinine	...	6,000		33,000	31,762
Reserve stock of quinine	...	8,000			
Posters and anti-larva fish	...	1,000		1,000	1,001
Total ..	...	45,400	37,100	34,400	33,146
TOTAL—Voted ...	...	50,100	41,900	39,100	37,746

C.2—OTHER EPIDEMICS.					
EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.					
Cost of Medicines in connection with inoculation against plague, cholera, etc. and in connection with epidemics	...	500	..	...	...
TOTAL—Voted ...	...	500	...	...	...

DETAILED ACCOUNT No. 39-D. PUBLIC HEALTH. D.—Bacteriological Laboratories.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH LABORATORY, KARACHI.						
D.—(1) Pay of Officers—						
Officer-in-charge (300+100 S. P.)	1	1	4,800	4 800	4,800	5,801
D.—(2) Pay of Establishment—						
Technical Assistants, Clerks, etc. (15—350)	13	9	12,790		9,100	5,242
Inferior Establishment (16—18)...	3	3	610		600	601
Leave salary	...	...	600		600	322
Temporary Establishment	...	3	...		2,300	2,429
Total ..			14,000	10,100	12,600	8,594
D.—(3) Allowances, Honoraria, etc.—						
House-rent and other allowances			1,400		1,300	732
Travelling allowance (Ordinary)			1,000		200	1,289
Total ...			2,400	2,700	1,500	2,021
D.—(4) Contingencies—						
Non-contract contingencies—						
Taxes			400			
Telephone charges, registration of telegraphic address and Post Box			435			
Service Postage Stamps			250			
Local purchase of chemicals and apparatus ...			1,200			
Europe Stores			2,400		5,000	7,451
Railway freight etc., ...			200			
Kerosene Oil			400			
Books and Publications			200			
Customs Duty			400			
Other charges			115			
Total ...			6,000	4,800	5,000	7,451
TOTAL—Voted ...			27,200	22,400	23,900	23,867

DETAILED ACCOUNT No. 39-E. PUBLIC HEALTH. E.—Pasteur Institutes.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
Provision for anti-rabic treatment—Voted		4,000	4,800	3,800	2,957

DETAILED ACCOUNT No. 39-F. PUBLIC HEALTH. F.—Charges in England.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
HIGH COMMISSIONER FOR INDIA.					
Stores	Voted ...	...		...	...
Leave salary, Deputation Pay, etc.	*Charged* ...	...		...	*4,308*
	Voted ...	...		...	...
Sterling overseas pay	*Charged* ...	*720*		*800*	*320*
For rounding	*Charged* ...	*—20*		...	...
TOTAL ...	*Charged* ...	*700*	*700*	*800*	*4,628*
	Voted ...	...	...	...	...

40.—AGRICULTURE.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Actuals, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—Direction	*Charged* ...	A	...	...	...	*363*
	Voted ...		54,500	58,400	53,100	51,548
B.—Superintendence ...	... ...	B	44,900	48,900	47,600	43,781
C.—Subordinate and Expert Staff	... ..	C	2,18,400	2,14,600	2,08,800	1,81,981
D.—Experimental Farms ...	... ...	D	1,38,800	1,81,500	1,31,300	1,53,549
E.—Agricultural Demonstration and Propaganda including public exhibitions and fairs.		E	87,600	94,000	81,600	91,162
F.—Agricultural Experiments and Research	...	F	45,900	58,700	42,300	13,165
G.—Agricultural Education ...	... ...	G	61,600	39,200	26,400	1,478
H.—Agricultural Engineering...	... ...	H	63,500	1,19,900	72,400	55,366
I.—Scheme for the improvement of Agricultural marketing in India.		I	15,000	20,700	17,300	20,094
J.—Special Rural Uplift Schemes	... ...	J	17,000	12,700	13,200	11,185
K.—Grants-in-aid, Contributions, etc.	... ...	K	3,000	...	1,000	...
L.—Other charges	... ...	L	1,74,100	1,57,800	1,72,000	1,19,451
M.—Works	... ...	M	5,900	...	...	22,980
N.—Charges in England ...	*Charged* ...	N	...	...	...	*3,608*
	Voted ...		...	2,100	12,800	1,769
O.—Loss or gain by Exchange...	*Charged* ...	O	...	...	...	*41*
	Voted ...		...	...	...	6
For rounding	Voted ...		—200	—500	+ 200	...
TOTAL ...	*Charged* ..		...	...	...	*4,012*
	Voted ...		9,30,000	10,08,000	8,80,000	7,67,516
TOTAL ...			9,30,000	10,08,000	8,80,000	7,71,528

DETAILED ACCOUNT No. 40-A. AGRICULTURE. A—Direction.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Actuals, 1938-39.
DIRECTOR OF AGRICULTURE.			Rs.	Rs.	Rs.	Rs.
A—(1) Pay of Officers—						
Director of Agriculture (Rs. 1,200—50—1,500)... ... ... Voted ...	1	1	16,400		15,800	
Assistant to the Director of Agriculture (170—500) ...			...		...	
Lump deduction for probable savings			..		—800	
TOTAL ... Voted ...			16,400	19,800	15,000	18,016
A—(2) Pay of Establishment—						
Superior Establishment	17	18	17,500		18,200	
Inferior Establishment	9	9	1,900		1,900	
Temporary Establishment			3,900		3,900	
Leave salary			...		...	
TOTAL ... Voted ...			23,300	23,100	24,000	17,834
A—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			7,000		7,000	
House-rent and other allowances			2,900		2,700	
TOTAL ... Voted ...			9,900	9,700	9,700	9,526
A—(4) Contingencies—						
Contract contingencies—						
Purchase of books			50		} 700	
Purchase and repairs to furniture			50			
Telephone charges			220			
Carriage of records and tents			280			
Non-contract contingencies—						
Purchase of service postage and telegrams ...			3,050		} 3,620	
Peons uniforms			200			
Electric charges			250			
Conservancy charges			200			
Other miscellaneous office expenses			300			
Pay of inferior servants			220			
Supplies and services—						
Foreign Periodicals			80		80	
TOTAL ... Voted ...			4,900	5,800	4,400	6,172
Establishment charges payable to other Governments, etc,—						
Passage contribution to Bombay Government... *Charged* ...			...	...	...	*363*
TOTAL A—Direction ... { *Charged* ...			...	...	...	*363*
TOTAL A—Direction ... { Voted ...			54,500	58,400	53,100	51,548

DETAILED ACCOUNT No. 40-B. AGRICULTURE.— B.—Superintendence.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939 40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B.—(1) Pay of Officers—						
DeputyDirectors of Agriculture (300—900)	2	2	10,300		12,700	
Divisional Superintendent of Agriculture (170—500) ...	1	1	2,000		4,560	
Live-Stock Officer (30—900)	1	1	4,900		4,560	
Lump deduction for probable savings			...		—1,720	
TOTAL ... Voted ...			17,200	20,900	20,100	17,517
B.—(2) Pay of Establishment—						
Superior Establishment	4	4	1,150		1,100	
Inferior Establishment		...	...		...	
Temporary Establishment			11,250		11,200	
Leave salary			...		...	
TOTAL ... Voted ...			12,400	12,300	12,300	11,316
B.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			7,500		7,500	
House-rent and other allowances			300		300	
TOTAL ... Voted ...			7,800	8,300	7,800	6,791
B.—(4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			2,160			
Service postage and telegrams			2,640			
Carriage of records and tents			1,500			
Purchase and repairs to furniture			150		7,400	
Pay of inferior servants			440			
Purchase of books and periodicals			100			
Lighting charges			220			
Other Miscellaneous office expenses			290			
Supplies and services—			...		...	
TOTAL ... Voted ...			7,500	7,400	7,400	8,157
TOTAL B.—Superintendence ... Voted...			44,900	48,900	47,600	43,781

DETAILED ACCOUNT No. 40-C. AGRICULTURE. C.—Subordinate and Expert Staff.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C.—SUBORDINATE AND EXPERT STAFF.						
C.—(1) Pay of Officers—						
Botonists (300—900)	2	2	7,900		7,200	
Agriculturists (170—900)	2	2	6,000		9,515	
Agricultural Chemist and Soil Physicits (300—900) Research Stations, Sakrand and Dokri	2	2	8,500		7,200	
Cotton Breeder (170—500)	1	1	3,250		3,185	
Officers in-charge, Research Stations, Sakrand and Dokri (Special Pay at 50 each)			1,200		600	
Leave salary			2,850			
TOTAL ... Voted ...			29,700	31,700	27,700	19,221
C.—(2) Pay of Establishment—						
Manager (Rs. 110—8—150) at Rs. 110 per mensem ...	...	1	...		1,210	
Clerks	3	4	1,900		2,118	
Fitters and Engine Drivers	3	3	2,100		2,168	
Inferior establishment	13	14	3,000		3,340	
Graduates and Non-Graduate Assistants	32	36	38,100		41,076	
Kamgars	7	8	3,100		3,288	
Stockmen			} 1,37,000		} 1,25,000	
Temporary Establishment						
TOTAL ... Voted...			1,85,200	1,79,500	1,78,200	1,60,471
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			1,300		1,300	
House-rent and other allowances			800		400	
TOTAL ... Voted ...			2,100	2,100	1,700	1,717
C.—(4) Contingencies—						
Non-contract contingencies—						
Pay of inferior servants			1,400		1,200	
TOTAL ... Voted ...			1,400	1,300	1,200	572
TOTAL C.—Subordinate and Expert Staff... Voted ...			2,18,400	2,14,600	2,08,800	1,81,981

DETAILED ACCOUNT No. 40-D. AGRICULTURE. D.—Experimental Farms.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
D.—EXPERIMENTAL FARMS.	Rs.	Rs.	Rs.	Rs.
D.—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	9,000		7,100	
House-rent and other allowances	...		...	
TOTAL ... Voted ...	9,000	9,800	7,100	9,057
D.—(2) Contingencies—				
Non-contract contingencies—				
Rents, rates and taxes	5,000		69,200	
Petty construction and repairs	2,600			
Office expenses and miscellaneous	600			
Service postage and telegrams	2,000			
Purchase of dead-stock	4,500			
Pay of inferier servants	2,400			
Supplies and services—				
Upkeep of machinery	4,000			
Cultivation charges	28,500			
Purchase and up-keep of live-stock	15,000			
Agricultural experiments	5,000			
Allowance to Medical Officer, Sakrand	200			
Material and Wages	60,000		55,000	
TOTAL ...	1,29,800	1,71,700	1,24,200	1,44,492
TOTAL D.—EXPERIMENTAL FARMS ... Voted ...	1,38,800	1,81,500	1,31,300	1,53,549

DETAILED ACCOUNT No. 40-E. Agriculture. E.—Agricultural Demonstration and Propanganda including Public Exhibitions and Fairs.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
E.—(1) Allowances, Honoraria, etc.—				
Travelling allowance (ordinary)	28,000		28,000	
House-rent and other allowances	...		...	
TOTAL ... Voted ...	28,000	28,500	28,000	28,785
E.—(2) Contingencies—				
Capital Expenditure—				
Clearing, jungle cutting, etc.	600		...	
Acquisition of land	2,900		...	
Buildings	...		..	
Non-contract contingencies—				
Rents, Rates and Taxes	12,000		12,000	
Petty Construction and Repairs	560		...	
Office Expenses and Miscellaneous	1,200		1,200	
Service Postage and Telegrams	4,000		2,200	
Supplies and Services—				
Demonstrations, Agricultural Shows and Exhibitions	18,500		18,000	
Touring Propaganda Party	5,000		5,000	
Purchase of Dead-Stock	540		400	
Upkeep of machinery	1,700		1,700	
Cultivation charges	10,000		10,000	
Purchase and upkeep of Live-Stock			2,100	

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40	Budget Estimate, 1939-40.	Accounts, 1938-39.
Summary.			Rs.	Rs.	Rs.	Rs.
F.-(a)—Physiological Section, Agricultural Research Station, Sakrand			4,400	4,000	3,500	3,791
F.-(b)—Scheme for the Investigation of alternative crops to cotton, wheat, etc., in the Barrage areas of Sind ...			8,800	8,500	8,700	8,941
F.-(c)—Scheme for the demonstration of cultivation of cotton and other crops on rice lands			800	1,100	1,300	...
F.-(d)—Sind Cotton Seed Extension Scheme—						
Grants-in-aid, contributions, etc: contribution payable to the Indian Central Cotton Committee towards the cost of Sind seed distribution, cotton seed distribution and cotton extension scheme			31,900	30,900	28,800	...
F.-(e)—Registration of breed characteristics of Thari Cattle			...	...	...	433
F.-(f) Scheme for cotton breeding investigation for the production of long staple cotton for cultivation in Sind			...	14,200	...	...
TOTAL—Voted ...			45,900	58,700	42,300	13,165
DETAILS.						
F.-(a) Physiological Section, Agricultural Research Station, Sakrand—						
F.-(a)—(1) Pay of Establishment—						
Physiological Assistant (160—10—260)	1	1	2,150		2,050	
Non-Graduate Assistant (30—100)	1	1	390		375	
Inferior establishment (15)	2	2	360		375	
TOTAL—Voted ...			2,900	2,700	2,800	2,053
F.-(a)—(2) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary)			...	...	...	15
F.-(a)—(3) Contingencies—						
Non-Contract Contingencies—						
Pay of inferior servants			750		700	
Printing of charts and repairs and replacements of instruments, etc. for the meteorological observatory ...			350			
Purchase of apparatus and chemicals			200			
Carriage of records, etc.			50			
Service postage and telegrams			50			
Other office expenses			100			
TOTAL—Voted ...			1,500	1,300	700	1,723
TOTAL—Voted ...			4,400	4,000	3,500	3,791
F.-(b)—Scheme for the investigation of alternative crops to cotton, wheat, etc., in the Barrage areas of Sind.—						
F.-(b)—(1) Pay of Establishment—						
Temporary establishment			3,750	3,600	3,600	3,268
F.-(b)—(2) Allowances, Honoraria, etc.—						
Travelling allowance			350	400	400	150
F.-(b)—(3) Contingencies—						
Non-contract contingencies			4,700	4,500	4,700	5,523
TOTAL—Voted ...			8,800	8,500	8,700	8,941
F.-(c)—Scheme for the demonstration of cultivation of cotton and other crops on rice lands—						
F.-(c)—(1) Pay of Establishment—						
One Kamgar at Rs. 25/- per mensem			300	100	300	...
F.-(c)—(2) Contingencies—						
Supplies and Services			500	500	500	
Cultivation charges and other Miscellaneous expenditure ...			...	500	500	
TOTAL—Voted ...			800	1,100	1,300	...

DETAILED ACCOUNT No. 40-F. AGRICULTURE. F.—Agricultural Experiments and Research.—*concld.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
F.-(d)—Sind Cotton Seed Extension Scheme—						
Grants-in-aid, contributions, etc., contribution payable to the Indian Central Cotton Committee towards the cost of Sind seed distribution, cotton seed distribution and cotton extension scheme TOTAL—Voted ...			31,900	30,900	28,800	...
F.-(e)—Registration of breed characteristics of Tharri Cattle ...			...	..	...	433
F.-(f)—Scheme for cotton breeding investigation for the production of long staple cotton for cultivation in Sind. ...			...	14,200	...	...
TOTAL—F.—Agricultural Experiments and Research ... ... Voted ...			45,900	58,700	42,300	13,165

DETAILED ACCOUNT No. 40-G.

AGRICULTURE—*contd.*

G.-Agricultural Education.

SUMMARY.

G.—(1) Scholarships to Students in the Agricultural College, Poona. ...			2,400	2,500	2,900	1,478
G.—(2) Contribution to Bombay Government for Sindhi Students at the Agricultural College, Poona...			3,000	4,500	4,500	...
G.—(3) King George V Institute of Agriculture, Sakrand.			56,200	32,200	19,000	...
TOTAL ... Voted ...			61,600	39,200	26,400	1,478

DETAILED ACCOUNT No. 40-G.

G.—(3) KING GEORGE V INSTITUTE OF AGRICULTURE, SAKRAND.

G.—3-(1) Pay of Officers—						
Professors of Agricultural Economics and Engineering (170—500) ... Voted ...	2		3,300	...		
G.—3-(2) Pay of Establishment—						
Temporary establishment (including special pay to the staff of the Research Station for doing part-time teaching) ... Voted ...			18,000	2,600		
G.—3-(3) Allowances, Honoraria, etc.—						
Travelling allowance (ordinary) ... Voted ...			500	200		
G.—3-(4) Contingencies—						
Supplies and Services—						
Material and wages and other miscellaneous expenditure			10,000			
Capital expenditure (non-recurrent)—						
Purchase of furniture			4,400			
Laboratory equipment			9,000			
Gas water etc.			8,000			
Library books			1,000			
Purchase of live-stock			1,000			
Lay-out and clearance			1,000			
TOTAL ... Voted ...			34,400	29,400		
TOTAL—G.-(3) King George V Institute of Agriculture, Sakrand ... Voted ...			56,200	32,200	19,000	...

DETAILED ACCOUNT No. 40-H. AGRICULTURE. H—Agricultural Engineering.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
H.—(1) Pay of Officers—						
Agricultural Engineer (Rs. 300—900) ... Voted ...	1	1	4,300	5,100	4,100	3,860
H.—(2) Pay of Establishment—						
Mechanical Assistant	1	1	1,900		1,750	
Fitters and Engine Driver	3	3	1,950		1,860	
Inferior establishment	1	1	250		240	
Temporary establishment			12,900		12,850	
Leave salary			...		...	
TOTAL ... Voted ...			17,000	14,400	16,700	13,833
H.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			3,500		2,800	
House-rent and other allowances			300		400	
TOTAL ... Voted ..			3,800	3,500	3,200	3,797
H.—(4) Contingencies—						
Non-contract contingencies—						
Experimental works			2,000			
Petty constructions and repairs			250			
Carriage of records and tents			250			
Purchase of books and periodicals			50		3,400	
Purchase of furniture...			50			
Service postage and telegrams...			700	44,900		
Other miscellaneous expenses			100			
Supplies and services—						
Working expenses of tractor			7,000		9,000	
Do. ginning factory			10,000		12,000	
Do. manufacturing work-shop ...			18,000		24,000	
Purchase of tractors			...	52,000	...	
TOTAL ... Voted ...			38,400	96,900	48,400	33,876
TOTAL—H.—Agricultural Engineering ... Voted ...			63,500	1,19,900	72,400	55,366

DETAILED ACCOUNT No. 40-I. AGRICULTURE.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
I—SCHEME FOR THE IMPROVEMENT OF AGRICULTURAL MARKETING IN INDIA.						
I.—(1) Pay of Officers—						
Assistant Marketing Officers (200-600)	3	3	9,500	12,900	10,900	12,498
I.—(2) Pay of Establishment—						
Temporary establishment			1,500	1,700	1,500	1,709
I.—(3) Allowances, Honoraria, etc.—						
Travelling allowance			1,800		2,500	
House-rent and other allowances			700		1,000	
TOTAL—Allowances ... Voted ...			2,500	4,300	3,500	4,204
I.—(4) Contingencies			1,000	1,200	900	1,132
I.—(5) Add—						
Establishment charges payable to other Governments, Departments, etc.			500	600	500	551
TOTAL—I.—Scheme for the improvement of Agricultural marketing in India ... Voted ...			15,000	20,700	17,300	20,004

DETAILED ACCOUNT No. 40-J. AGRICULTURE.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
J.—Special Rural Uplift Schemes			17,000	12,700	13,200	11,186
K.—Grants-in-aid, Contributions, etc.—						
(i) Subsidy for Sind Agricultural Co-operative Magazine			1,000	...	1,000	...
(ii) Contribution to All-India Cattle Show Society ...			2,000	...	...	...
Total ...			3,000	...	1,000	...
DETAILED ACCOUNT No. 40-L. AGRICULTURE. L.—Other Charges.						
L.—OTHER CHARGES.						
L.—(1) Scheme for the improvement of T. P. breed of cattle.			15,000	14,400	15,000	18,999
L.—(2) Rat-killing operations in Karachi District ...			22,100	7,700	...	4,981
L.—(3) Purchase of bulls			7,000	6,700	7,000	6,999
L.—(4) Scheme for extension of seeds of improved varieties.			1,30,000	1,29,000	1,50,000	88,472
TOTAL—L.—Other charges ... ... Voted ...			1,74,100	1,57,800	1,72,000	1,19,451
DETAILED ACCOUNT No. 40-M. AGRICULTURE. M.—Works.						
M-1.—AGRICULTURAL RESEARCH STATION, DOKRI.						
Land—(a) Acquisition			...		...	
(b) Jungle clearance			...		...	
(c) Fencing			...		...	
Buildings			...		...	
Equipment			5,900		...	
Probable savings			...		...	
Total ...			5,900	...	...	22,928
M-2.—AGRICULTURAL RESEARCH STATION, SAKRAND.						
Buildings			...		...	52
TOTAL—M.—WORKS—Voted ...			5,900	...	...	22,980
DETAILED ACCOUNT No. 40-N. AGRICULTURE. N.—Charges in England.						
HIGH COMMISSIONER FOR INDIA.						
Leave and deputation salaries, etc. ... *Charged* ...			...	...	...	3,608
Leave and deputation salaries, etc. ... Voted ...			...	...	12,800	...
Stores for India ... ... Voted ...			...	2,100	...	1,769
TOTAL ... *Charged* ...			...	...	...	3,608
TOTAL ... Voted ...					12,800	1,769

41.—VETERINARY.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
1.—DIRECTION	*Charged* ...	41-A	*19,300*	*19,300*	*19,300*	*11,407*
	Voted ...		11,100	12,200	13,800	18,541
2.—VETERINARY EDUCATION AND RESEARCH	Voted ...	41-B	13,300	11,700	13,100	9,865
3.—SUBORDINATE ESTABLISHMENT ...	Voted ...	41-C	58,100	51,100	56,700	47,724
4.—HOSPITALS AND DISPENSARIES ...	Voted ...	41-D	11,250	20,800	21,000	11,800
5.—BREEDING OPERATIONS	Voted ...	41-E	1,250	*	*	*
6.—PRIZES	Voted ...	41-F	500	500	500	500
7.—OTHER CHARGES	*Charged* ...	41-G	*—300*	*—300*	*—300*	*—300*
	Voted ...		5,900	5,600	6,000	5,602
8.—CHARGES IN ENGLAND	*Charged* ...	41-H	*4,800*	*4,800*	*4,800*	*13,944*
	Voted ...		100	100	...	161
9.—LOSS OR GAIN BY EXCHANGE ...	*Charged* ...		...	...	...	*94*
	Voted ...		...	..	...	1
For rounding	*Charged* ...		*+200*	*+200*	*+200*	...
	Voted ...		—500	...	—100	...
	TOTAL ...		1,25,000	1,26,000	1,35,000	1,19,339
TOTAL ...	*Charged* ...		*24,000*	*24,000*	*24,000*	*25,145*
	Voted ...		1,01,000	1,02,000	1,11,000	94,194

DETAILED ACCOUNT No. 41-A. VETERINARY. 1.—DIRECTION		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
1.—(1) Pay of Officers—							
Director (350—50—1,500)	*Charged* ...	*1*	*1*	*18,000*	*18,000*	*18,000*	*9,135*
	Voted ...			...	...	...	5,349
1.—(2) Pay of Establishment—							
Clerks (25—180)		5	5	4,300		5,040	
Inferior establishment (16—18)		5	5	1,200		1,010	
Leave salary				200		1,000	
	Total—Voted ...			5,700	6,300	7,050	6,743
1.—(3) Allowances, Honoraria etc.—							
Travelling allowance Fixed ...	*Charged* ...			*300*		*300*	
	Voted ...			...		...	
Travelling allowance Ordinary ...	*Charged* ...			*1,700*		*1,700*	
	Voted ...			700		700	
Cost of Passages under the Superior Civil Services Rules	*Charged* ...			...		...	
House-rent and other allowances ...	*Charged* ...			*500*		*500*	
	Voted ...			700		680	
Total ...	*Charged* ...			*2,500*	*2,500*	*2,500*	*2,272*
	Voted ...			1,400	1,300	1,380	2,381
TOTAL—Carried over ...	*Charged* ...			*20,500*	*20,500*	*20,500*	*11,407*
	Voted ...			7,100	7,600	8,430	14,473

* The figures appear under the minor head "Hospitals and dispensaries".

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DETAILED ACCOUNT No. 41-A. VETERINARY. 1.—DIRECTION—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
Brought over ... { *Charged* ... / Voted ...			*20,500* / 7,100	*20,500* / 7,600	*20,500* / 8,430	*11,407* / 14,473
1.—(4) Contingencies—						
Rents, rates and taxes			130			
Carriage of records			140			
Peons' uniforms and belts			30			
Purchase of furniture			60			
Telephone charges			240		1,110	
Hot and cold weather charges			40			
Books and periodicals...			60			
Carriage of sera			220			
Advertisement charges			50			
Other office expenses and miscellaneous			160			
Service postage stamps			600		600	
Pay of inferior servants			170		360	
Supplies and services—						
Purchase of sera and vaccines			1,500		2,700	
Other supplies			800		800	
Total—Voted ...			4,200	4,800	5,570	4,670
1.—(5) Establishment charges recoverable from other Governments, Departments etc.—						
Deduct.—Amount recoverable from Ajmer-Merwara. { *Charged* ... / Voted ...			*—1,200* / —200	*—1,200* / —200	*—1,200* / —200	... / —600
TOTAL—DIRECTION ... { *Charged* ... / Voted ...			*19,300* / 11,100	*19,300* / 12,200	*19,300* / 13,800	*11,407* / 18,541
DETAILED ACCOUNT No. 41-B. VETERINARY. 2. Veterinary Education and Research.						
2. (*a*)-1. Scholarships in the Bombay Veterinary College			3,910	3,200	3,150	1,786
2. (*a*)-2. Contributions to Bombay Government on account of Sindhi students in the Veterinary College, Bombay			560	500	950	...
Total—Voted ...			4,470	3,700	4,100	1,786
2. (*b*)—Veterinary Investigation of diseases—						
(*b*)—(1) Pay of Officers	1	1	5,750	5,450	5,450	5,198
(*b*)—(2) Pay of Establishment—Temporary ...			550	530	620	552
(*b*)—(3) Allowances, Honoraria etc.—						
Travelling allowance			2,000		2,400	
House rent and other allowances			130		130	
Total ...			2,130	1,620	2,530	1,989
(*b*)—(4) Contingencies—						
Non-contract contingencies			400	400	400	340
Total—Voted ...			8,830	8,000	9,000	8,079
TOTAL—Veterinary Education and Research—Voted ...			13,300	11,700	13,100	9,865

DETAILED ACCOUNT No. 41-C.
VETERINARY.
3.—SUBORDINATE ESTABLISHMENT.

	Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
3.—(1) Pay of Establishment—						
Veterinary Inspector and Assistant Surgeons (50—225 *plus* special pay)	31	31	42,800		41,220	
Field Compounders (25—1—35)	8	8	2,430		2,400	
Inferior establishment (14—17)	5	5	880		1,040	
Leave salary			100		...	
Total ...			46,210	41,360	44,660	38,481
3.—(2) Allowances, Honoraria etc.—						
Travelling allowance (ordinary)			8,500		8,450	
House-rent and other allowances			560		500	
Total ...			9,060	8,200	8,950	6,911
3.—(3) Contingencies—						
Pay of inferior servants			480		240	
Service postage stamps			50		50	
Rents, rates and taxes			480		2,800 (for this item and the next three)	
Medical stores for itinerating veterinary dispensaries ...			820			
Initial cost of instruments and furniture for itinerating veterinary dispensaries and field compounders ...			300			
Other office expenses and miscellaneous			700			
Total ...			2,830	1,540	3,090	2,332
TOTAL—Voted ...			58,100	51,100	56,700	47,724

DETAILED ACCOUNT No. 41-D.
VETERINARY.
4—HOSPITALS AND DISPENSARIES.

	Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Grants-in-aid, Contributions and Donations etc.—						
(1) Grants for maintenance of veterinary hospitals and dispensaries			11,250		11,250	
(2) Grants-in-aid to District Local Boards for construction of veterinary dispensaries...			...		8,500	
(3) Grants for maintenance of stallions			...		1,250	
TOTAL—Voted ...			11,250	20,800	21,000	11,800

DETAILED ACCOUNT No. 41-E.
VETERINARY.
5—BREEDING OPERATIONS.

	Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Grants-in-aid for maintenance of stallions			1,250	*	*	*
TOTAL—Voted ...			1,250			

DETAILED ACCOUNT No. 41-F.
VETERINARY.
6—PRIZES.

	Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Grant-in-aid to the District Local Board, Jacobabad, for prizes at horse show			500	500	500	500
TOTAL—Voted ...			500	500	500	500

DETAILED ACCOUNT No 41-G. VETERINARY. 7.—OTHER CHARGES.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
7.—(*a*) GOAT VIRUS PRODUCING STATION.						
(a)—(1) Pay of Officers	1	1	3,600	3,410	3,400	3,232
(a)—(2) Pay of Establishment—						
Field Compounder (25—1/2—35)	1	1	300		300	
Inferior establishment (17)	1	1	200		200	
Total ...			500	460	500	475
(a)—(3) Allowances, Honoraria etc.—						
Travelling allowance			100		300	
House-rent and other allowances			480		500	
Total ...			580	470	800	434
(a)—(4) Contingencies—						
Pay of inferior servants			170		140	
Rent, rates and taxes...			500			
Service postage stamps			50		1,160	
Purchase of goats			400			
Other office expenses and miscellaneous			250			
Apparatus and chemicals			150		300	
Total ...			1,520	1,560	1,600	1,761
TOTAL—Voted ...			6,200	5,900	6,300	5,902
7.—(*b*) Establishment charges recoverable from other Governments, Departments etc.—						
Deduct.—CONTRIBUTION FROM THE GOVERNMENT OF INDIA ON ACCOUNT OF WORK IN CONNECTION WITH THE LIVE STOCK IMPORTATION ACT ... ... *Charged* ...			*—300*	*—300*	*—300*	*—300*
Voted ...			—300	—300	—300	—300
TOTAL—Other charges ... *Charged* ...			*—300*	*—300*	*—300*	*—300*
Voted ...			5,900	5,600	6,000	5,602

DETAILED ACCOUNT No. 41-H. VETERINARY. 8.—Charges in England.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Leave salary and Deputation Pay ... *Charged* ...			...	...	...	*11,508*
Sterling Overseas Pay ... ... *Charged* ...			*4,800*	*4,800*	*4,800*	*2,436*
Other charges ... ... Voted ...			100	100	...	161
TOTAL ... *Charged* ...			*4,800*	*4,800*	*4,800*	*13,944*
Voted ...			100	100	...	161

42.—CO-OPERATION.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs	Rs.	Rs.	Rs.
1.—Direction	Charged ...	42-A	19,700	18,900	19,200	23,157
	Voted ...		37,900	36,800	33,700	35,480
2.—Superintendence	Voted ...	42-B	45,900	48,500	52,900	51,409
3.—Grants-in-aid	Voted ...	42-C	11,600	11,600	11,600	11,600
4.—Other charges	Voted ...	42-D	2,900	7,300	7,300	6,347
For rounding	Charged ...		+300	+100	—200	...
	Voted ...		—300	—200	+500	...
	TOTAL ..		1,18,000	1,23,000	1,25,000	1,27,993
TOTAL ...	Charged ...		20,000	19,000	19,000	23,157
	Voted ...		98,000	1,04,000	1,06,000	1,04,836

DETAILED ACCOUNT No. 42-A.

CO-OPERATION.

1.—DIRECTION

		Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
1.—(1) Pay of Officers—							
Registrar	Charged ...	1	1	15,200		14,600	
Assistant Registrar (250—15—400) ...	Voted ...	1	1	3,600		3,440	
Leave salary	Voted ...			1,400		1,400	
Total ..	Charged ...			15,200	14,600	14,600	16,642
	Voted ...			5,000	4,150	4,840	3,975
1.—(2) Pay of Establishment—							
Agricultural Organizers (120—300)		2	2	4,520		4,410	
Clerks (25—180)		12	7	10,410		5,370	
Inferior establishment (18—20)		11	7	2,090		1,400	
Temporary Establishment				1,640		5,950	
Leave salary				500		500	
Total—Voted ...				19,160	17,630	17,630	16,017
1.—(3) Allowances, Honoraria etc.—							
Travelling allowance (ordinary) ...	Charged ...			1,500		2,000	
	Voted ...			7,000		5,000	
House-rent and other allowances ..	Charged ...			720		400	
	Voted ...			1,650		1,560	
Total ...	Charged ...			2,220	2,100	2,400	1,507
	Voted ...			8,650	10,000	6,560	9,185
1.—(4) Contingencies—							
Rents, rates and taxes				1,620		1,620	
Service postage stamps				2,000		1,550	
Telephone charges				210			
Conservancy charges				90			
Purchase of dead-stock articles				80			
Carriage of records				500		1,300	
Printing charges				75			
Electricity charges				150			
Other office expenses and miscellaneous				195			
Pay of inferior servants				50		100	
Purchase of periodicals				120		100	
Total—Voted ...				5,090	5,020	4,670	6,303
1—(5) Leave contribution on account of officers of I. C. S. payable to the Bombay Government ...	Charged ...			2,280	2,200	2,200	5,008
	Charged			[illegible]			

(The Budget Estimate 1939-40 figure 1,300 covers the items from Telephone charges to Other office expenses and miscellaneous, bracketed together.)

DETAILED ACCOUNT No 42-B. CO-OPERATION. 2.—SUPERINTENDENCE.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
2.—(1) Pay of Officers—						
Special Auditor	1	1	2,880		9,000	
Extra Special Auditor			820		...	
ary			...		...	
Total—Voted ...			3,700	5900	9,000	9,000
2.—(2) Pay of Establishment—						
Auditors (150—300)	5	5	10,270		10,820	
Clerks and Sub-Auditors (25—180)	13	13	14,130		12,670	
Inferior establishment (18—20)	12	12	2,330		2,330	
Temporary Establishment			1,320		1,090	
Leave salary			1,300		1,300	
Total—Voted ...			29,350	28,500	28,210	30,533
2.—(3) Allowances, Honoraria etc.—						
Travelling allowance (ordinary)			9,000		12,000	
House-rent and other allowances			1,410		1,450	
Total—Voted ...			10,410	10,200	13,450	9,320
2.—(4) Contingencies—						
Rents, rates and taxes			800		790	
Service postage stamps			1,000		650	
Conservency charges			30			
Purchase of dead stock articles			90			
Electricity charges			30		500	
Carriage of records			135			
Other office expenses and miscellaneous			55			
Pay of inferior servants			300		300	
Total—Voted ...			2,440	2,100	2,240	2,556
Leave Contribution payable to Bombay Government on account of the Special Auditor ... ... Voted ...			...	1,800	...	..
Total – Superintendence—Voted ...			45,900	48,500	52,900	51,409

DETAILED ACCOUNT No. 42-C. CO-OPERATION. 3.—GRANTS-IN-AID.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Subsidy to the Provincial Co-operative Institute ...			6,300	6,300	6,300	6,300
Grants to supervising unions			5,300	5,300	5,300	5,300
Total—Voted ...			11,600	11,600	11,600	11,600

DETAILED ACCOUNT No. 42-D. CO-OPERATION. 4.—OTHER CHARGES.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs	Rs.	Rs.	Rs.
4.—(a) CO-OPERATIVE TRAINING AND EDUCATION SCHEME.						
4. (a)—(1) **Pay of Establishment—**						
Inspector and Assistant Inspectors (80—180) ...	3	3	1,795		4,160	
Clerk (30)			...		...	
Inferior establishment (15)	3	3	225		540	
Leave salary			...		...	
Total ...			2,020	4,860	4,700	4,616
4. (a)—(2) **Allowances, Honoraria etc.—**						
House-rent and other allowances			60		150	
Travelling allowance			670		2,100	
Total ...			730	2,090	2,250	1,208
4. (a)—(3) **Contingencies—**						
Rents, rates and taxes			100			
Other Office expenses and miscellaneous			50			
Total ...			150	350	350	523
TOTAL—Co-operative Training and Education Scheme ...			2,900	7,300	7,300	6,347
4.—(b) SPECIAL RECOVERY OFFICERS.						
4. (b)—(1) **Pay of Establishment—**						
Special Recovery Officers	2	2	2,400	450	...	...
4. (b)—(2) **Allowances, Honoraria etc.—**						
Travelling allowance			1,200	300	...	...
TOTAL—Special Recovery Officers—Voted ...			3,600	750	...	...
4—(c) VALUATION OFFICERS.						
4. (c)—(1) Pay of Officers	...	2	...	1,340	...	
4. (c)—(2) Pay of Establishment			...	70	...	
4. (c)—(3) Allowances, Honoraria etc.			...	840	...	
TOTAL—Valuation Officers ... Voted ..			...	2 250	...	
Deduct—Recovery from the Sind Provincial Co-operative Bank.			—3,600	—3,000	...	...
TOTAL—Other Charges—Voted ...			2,900	7,300	7,300	6,347

43.—INDUSTRIES.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
		Rs	Rs.	Rs.	Rs.
A—Industries ... ... Voted ...	43-A	1,57,800	1,01,400	1,38,200	85,378
B—Fisheries ... ... Voted ...	43-B	10,100	1,600	9,600	4
C—Charges in England ... ... Voted ...		...	...	...	...
D—Loss or gain by Exchange ... ... Voted ...		...	...	...	...
For rounding ... ... Voted ...		+ 100	...	+ 200	...
TOTAL—Voted ...		1,68,000	1,03,000	1,48,000	85,382

DETAILED ACCOUNT No. 43-A.

INDUSTRIES.

A.—Industries.

SUMMARY		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
A-1.—Direction		13,500	19,200	17,400	12,185
A-2.—Superintendence		850	...	2,800	1,180
A-3.—Industrial Education		9,850	7,700	9,600	7,455
A-4.—Industrial Development		62,250	20,200	43,400	18,928
A-5.—Technical Education		8,900	7,500	11,000	6,266
A-6.—Inspection of Weights and Measures		49,050	43,800	51,000	38,543
A-7.—Miscellaneous		13,400	3,000	3,000	821
TOTAL—Voted ...		1,57,800	1,01,400	1,38,200	85,378

DETAILS.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts 1938-39.
A.-1—DIRECTION.						
A-1.—(1) Pay of Officers—						
Assistant Director of Industries and Warden of Weights and Measures (300—20—500—25—600)	1	1	4,370	4,100	4,100	3,891
A-1.—(2) Pay of Establishment—						
Clerks (20—105)	5	5	3,710		3,458	2,834
Inferior establishment (16)	3	3	580		550	502
Leave salary			80		86	38
TOTAL ...			4,370	3,900	4,094	3,374
A-1.—(3) Allowances, Honoraria, etc —						
Travelling allowance (Ordinary)			1,500		1,500	1,585
House-rent and other allowances			760		706	571
TOTAL ...			2,260	2,200	2,206	2,156
A-1.—(4) Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			120			
Railway freight charges			330			
Electric charges			150			
Participation in exhibitions			100		2,000	2,740
Service postage stamps			500			
Books and periodicals			1,000			
Office expenses and miscellaneous			300			
TOTAL ...			2,500	4,000	2,000	2,740
A-1.—(5) Establishment charges payable to other Governments, Departments, etc.—						

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength 1940-41.	Strength 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A-2.—SUPERINTENDENCE.						
A-2.—(2) Pay of Establishment—						
Temporary establishment			550	...	2,050	1,064
A-2.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			300	...	750	116
TOTAL—Voted ...			850	...	2,800	1,180
A-3—INDUSTRIAL EDUCATION.						
A-3.—(2) Pay of Establishment—						
Temporary establishment			5,400	4,500	5,400	4,544
A-3.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			650		400	468
House rent and other allowances			...		...	111
Total ...			650	500	400	579
A-3.—(4) Scholarships—						
Scholarships in Weaving Schools			300		300	133
Scholarships to apprentices in Industrial Courses ...			1,000		1,000	...
Total ...			1,300	300	1,300	133
A-3.—(5) Contingencies—						
Working charges of weaving schools and demonstration			2,500	2,400	2,500	2,199
TOTAL—Voted ...			9,850	7,700	9,600	7,455
A-4—INDUSTRIAL DEVELOPMENT						
(a) *AID TO SMALL INDUSTRIES.*						
(*1*) *Emporium for the sale of produce of Cottage Industries.*						
Pay of Establishment—						
Buyer and Production Inspector (80—5—100) ...	1	1	980		1,012	518
Accounts clerk (40)	1	1	480		480	211
Inferior establishment (16)	2	2	380		394	169
Total ...			1,840	800	1,886	898
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			300		400	192
House rent and other allowances			230		214	102
Total ...			530	300	614	294
Contingencies—						
Non-contract contingencies—						
Advertisement charges			600			
Office expenses and miscellaneous			500		1,500	1,340
Rents, rates and taxes			1,500			
Other supplies and services (articles for museum) ...			300		...	209
Total ...			2,900	1,000	1,500	1,549
TOTAL—Voted ...			5,270	2,100	4,000	2,741

DETAILED ACCOUNT No. 43-A. **INDUSTRIES.** A.—Industries—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs	Rs.	Rs.
(*a*) *AID TO SMALL INDUSTRIES*—contd.						
(2) *Lacquer Work.*						
Pay of Establishment—						
Demonstrator (60)	1	1	720		720	...
Assistant Demonstrator (30)	1	1	360		360	...
Probationers under training (100)	...	...	...		...	...
Total ...			1,080	200	1,080	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			100	50	100	...
Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			120		220	...
Office expenses and miscellaneous			100			
Other supplies and services—						
Training of Demonstrators			300		1,500	
Raw materials			600			
Tools, etc.			300			
Expenditure on temporary kilns, etc.			300			
Total ...			1,720	250	1,720	...
TOTAL—Voted ...			2,900	500	2,900	...
(3) *Pottery Industry.*						
Pay of Establishment—						
Demonstrator (125—150)	1	1	1,500		720	...
Assistant Demonstrator (30)	1	1	360		360	...
Probationers under training (100)	...	...	...		...	...
Total ...			1,860	200	1,080	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			100	50	100	...
Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			120		220	...
Office expenses and miscellaneous			100			
Other supplies and services—						
Training of Demonstrators			300		1,500	
Raw materials			600			
Tools, etc.			600			
Total ...			1,720	250	1,720	...
TOTAL—Voted ...			3,680	500	2,900	...

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength 1940-41.	Strength 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
(*a*) **Aid to small Industries**—*contd.*						
(*4*) *Soap-making Demonstration Party.*						
Pay of Establishment—						
Soap Chemist (80—125)	1		960	...	...	...
Assistant (30—40)	1		360	...	...	...
Inferior establishment (15)	1		180	...	...	...
Total ...			1,500	...	...	...
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			300	...	...	...
Contingencies (raw materials, rents, etc.)			900	...	...	...
TOTAL—Voted ...			2,700	...	...	...
(*5*) *Peripatetic Demonstration in Small-scale Industries.*						
Pay of Establishment—						
Demonstrator (80—95)	1		880	...	..	...
Assistant Demonstrator (30—40)	1		330	...	...	...
Total ...			1,210	...	...	...
Allowances, Honoraria, etc—						
Travelling allowance (Ordinary)			310	...	...	...
Contingencies			1,380	...	...	...
TOTAL—Voted ...			2,900	...	...	...
(*6*) *Paper-making Demonstration Party.*						
Pay of Establishment—						
Demonstrator (60—80)	1		480	...	...	...
Assistant Demonstrators (30—40)	2		480	...	...	...
Total ...			960	...	...	...
Allowances, Honoraria, etc—						
Travelling allowance			240	...	...	...
Contingencies—						
Contract Contingencies			600	...	...	...
Fees to Wardha Association			500	...	...	...
TOTAL—Voted ...			2,300	...	...	...
(*7*) *Peripatetic Handicraft School for Women.*						
Pay of Establishment—						
Head Mistress (80—100)	1		880	...	...	...
Assistant (40—60)	1		440	...	...	...
Inferior establishment (15)	1		160	...	...	...
Total ...			1,480	...	...	...
Allowances, Honoraria, etc—						
Travelling allowance			200	...	...	...
Contingencies—						
Raw materials, rents. tools, etc.			570	...	..	...
School equipment, furniture, tools, etc.			1,000	...	...	...
Scholarships and Prizes			600	...	...	...
Total ...			2,170	...	...	...
TOTAL—Voted ...			3,850	...	...	...

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Indsutries—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
(*a*) **Aid to Small Industries**—*concld.*						
(*8*) *Bee Culture Station.*						
Pay of Establishment—						
Supervisor (50—60)	1		550	...	...	...
Inferior establishment (15—20)	3		550	...	...	...
Total ...			1,100	...	...	...
Allcances, Honoraria, etc—						
Travelling allowance			700	...	...	...
Contingencies—						
Bee hives, appliances, cartage, etc.			750	...	...	...
Cost of Bee colonies, construction of sun-shades and huts			2,500	...	...	...
Total ...			3,250	...	...	...
TOTAL—Voted ...			5,050	...	...	...
TOTAL (*a*) Voted ...			28,650	3,100	9,800	2,741
(*b*) *SCHEMES FINANCED BY THE GOVERNMENT OF INDIA.*						
(*1*) *Economic Development and Improvement of Rural Areas—*						
Small-scale Woollen Industry			11,400	4,100	16,100	6,027
Other Schemes			7,500	8,300	9,000	6,018
Total ...			18,900	12,400	25,100	12,045
(*2*) *Development of Handloom Industry.*						
Pay of Establishment.—						
Temporary establishment			3,450	1,070	1,445	1,392
Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)...			920		625	404
House-rent and other allowances			...		...	72
Total ...			920	400	625	476
Contingencies—						
Non-contract contingencies—						
Rents, rates and taxes			480			
Service postage stamps			750		2,590	161
Advertisement charges			1,000			
Office expenses and miscellaneous			760			
Grant-in-aid to Associations			7,340		3,840	2,113
Total ...			10,330	3,230	6,430	2,274
TOTAL—Voted ...			14 700	4,700	8,500	4,142
TOTAL (*b*) Voted ...			33,600	17,100	33,600	16,187
TOTAL A-4 Voted ...			62,250	20,200	43,400	18,928

DETAILED ACCOUNT No. 43-A. INDUSTRIES. A.—Industries—*contd.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget, Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A-5.—TECHNICAL EDUCATION.						
A-5.—(5) Grants-in-aid, Contributions, Donations—						
Grants to non-Government Technical Schools ...			4,000		4,000	3,221
Grants to Local Bodies			1,500		1,500	2,229
Grants to Victoria Jubilee Technical Institute, Bombay ...			1,200		1,500	240
Expenditure in connection with the Committee of Direction of Industrial and Technical Schools			1,200		1,500	576
Grants to training Institutions			1,000		2,500	...
TOTAL—Voted ...			8,900	7,500	11,000	6,266
A-6.—INSPECTION OF WEIGHTS AND MEASURES.						
A-6.—(2) Pay of Establishment—						
Inspectors (100—5/2—150)	16	15	20,520		20,575	13,783
Clerks (25—95)	...	...	...		...	...
Manual Assistants (25—1—40)	16	16	5,250		5,171	3,431
Inferior establishment (14)	16	16	2,680		2,654	1,834
Leave salary			...		...	44
Total ...			28,450	20,390	28,400	19,092
A-6.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			4,400		4,400	3,018
Travelling allowance (Ordinary)...			6,500		6,500	6,839
House-rent and other allowances			300		300	298
Total ...			11,200	11,960	11,200	10,155
A-6.—(4) Contingencies—						
Non-contract contingencies—						
Service postage stamps			750			300
Railway freight charges			2,750			
Electricity charges			350		6,000	3,832
Office expenses and miscellaneous			1,150			
Rents, rates and taxes			3,000		4,000	2,856
Other supplies and services—						
Repairs to Standard and laboratory equipment ...			900			
Verification of punches			400		1,400	2,308
Chamois leather gloves and other miscellaneous supplies.			100			
Total ...			9,400	11,450	11,400	9,296
TOTAL—Voted ...			49,050	43,800	51,000	38,543

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DETAILED ACCOUNT NO. 43-A. INDUSTRIES. A.—Industries—concld.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget, Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A-7—MISCELLANEOUS.						
(1) *Expenditure in connection with the survey of unemployment amongst the educated middle classes.*			...	3,000	3,000	821
(2) *Industrial Investigation and Research Work.*						
Pay of Establishment—						
Junior Assistant Chemist and Junior Assistant Industrial Engineer (80—95)	2		1,760	...	...	...
Workshop Mechanic and Laboratory Assistant (20—40)	2		550	...	...	..
Inferior establishment (16)	1		170	...	...	...
Total ...			2,480	...	.	...
Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			130	...	...	...
Travelling allowance (Ordinary)			300	...	...	...
House-rent and other allowances			60	...	...	...
Total ...			490	..	...	..
Contingencies—						
Appliances			500	...	...	...
Chemicals			500	...	...	...
Apparatus			500	...	...	...
Labour charges			100	...	...	...
Raw materials			300	...	...	...
Cartage, etc.			130	...	...	...
Payments to the D. J. Sind and the N. E. D. Engineering College			1,500	...	...	..
Total ...			3,530	..	...	...
TOTAL—Voted ...			6,500	...	...	...
(3) *Industrial and Commercial Intelligence Service.*						
Pay of Establishment—						
Statistician (80—95)	1		880	...	...	...
TOTAL—Voted ...			880	...	...	...
(4) *Industrial Survey of Sind.*						
Pay of Establishment—						
Supervisor (125)	1		1,250	...	...	...
Investigators (70)	3		2,100	...	...	...
Clerk (25—55)	1		300	...	...	...
Inferior establishment (16)	1		170	...	...	...
Total ...			3,820	...	...	...
Allowances, Honoraria, etc.—						
Travelling allowance (fixed)			140	...	...	...
Travelling allowance (Ordinary)			1,000	...	..	...
House rent and other allowances			60	...	...	...
Total ...			1,200	...	...	...
Contingencies			1,000	...	...	...
Total—Voted ...			6,020	...	...	...
Total—A-7—Miscellaneous—Voted ...			13,400	3,000	3,000	821

DETAILED ACCOUNT No. 43-B. INDUSTRIES. B—Fisheries.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget, Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
B—(1) Pay of Officers—						
Fisheries Superintendent (200—10—300)	1	1	2,430	300	2,200	...
B—(2) Pay of Establishment—						
Clerks (25—5/2—35)	2	2	720		745	...
Inferior establishment (20—21)	3	4	820		870	...
Total ...			1,540	200	1,615	...
B—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			600		550	...
Travelling allowance (Ordinary)...			300		263	...
House-rent and other allowances			330		72	...
Total ...			1,230	150	885	...
B—(4) Contingencies—						
Oyster culture			200		200	4
Non-contract contingencies—						
Fish curing yard : Cost of salt transport, etc. ...			800			
Expenses on fingerlings, fishing nets, etc.			500		1,400	...
Office expenses and miscellaneous			100			
Other supplies and services			3,300		3,300	...
Total ...			4,900	950	4,900	4
TOTAL—Voted ...			10,100	1,600	9,600	4

47.—MISCELLANEOUS DEPARTMENTS.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
Labour and Emigration—						
A.—Labour	Voted ...	47-A	4,900	4,700	6,800	3,994
B.—Inspector of Factories ...	Voted ...	47-B	7,200	4,900	4,500	4,296
Inspection and Tests—						
C.—Inspector of Steam Boilers ...	Voted ...	47-C	12,600	16,000	16,100	16,226
Miscellaneous—						
D.—Examinations	*Charged* ...	47-D	*600*	*1,000*	...	*675*
	Voted ...		2,400	2,600	500	2,877
E.—Administration of Indian Partnership Act, 1932 ...		47-E	800	800	800	842
F.—Miscellaneous	Voted ...	47-F	4,500	1,000	5,600	13,125
G.—Charges in England	Voted ...		7,600	...	800	...
For rounding	*Charged* ...	...	*+ 400*	...	...	...
	Voted ...	...	...	...	*—100*	...
	TOTAL ...		41,000	31,000	35,000	42,035
TOTAL ...	*Charged* ...		*1,000*	*1,000*	...	*675*
	Voted ...		40,000	30,000	35,000	41,360

DETAILED ACCOUNT No. 47-A. MISCELLANEOUS DEPARTMENTS. Labour and Emigration. A.—Labour.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
B-1.—(2) Pay of Establishment—						
Clerks (50—140)	4	2	4,020		1,800	
Temporary establishment	...	2	...		3,970	
Leave salary			130		130	
TOTAL ...			4,150	3,900	5,900	2,246
A-1.—(3) Allowances, Honoraria, etc.			...	...	200	...
A-1.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			600		700	
Purchase of books and periodicals			100			
Other office expenses			50			
TOTAL ...			750	800	700	1,748
TOTAL—Voted ...			4,900	4,700	6,800	3,994

47.—MISCELLANEOUS DEPARTMENTS.—*concld.*	Strength. 1940-41	Strength. 1939-40	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
DETAILED ACCOUNT No. 47-B. **MISCELLANEOUS DEPARTMENTS.** **Labour and Emigration.** **B.—Inspector of Factories.**			Rs.	Rs.	Rs.	
B.-1.—Pay of Officers—						
Assistant Inspector of Factories (200—10—350) ...	1	...	2,400		...	
Special pay to the Chief Inspector of Steam Boilers for doing duties as Inspector of Factories in addition (Rs. 100 p.m.)			1,200		1,200	
TOTAL ...			3,600	1,600	1,200	1,200
B-2.—Pay of Establishment—						
Clerk (50—90)	1	1	1,040		660	
Temporary Establishment			...		374	
Inferior establishment (17)	2	2	380		384	
Leave Salary			80		82	
TOTAL ...			1,500	1,500	1,500	1,174
B-3.—Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			300		...	
Travelling allowance (Ordinary)			1,000		1,000	
House-rent and other allowances			200		200	
TOTAL ...			1,500	1,300	1,200	1,319
B-4.—Contingencies—						
Non-contract contingencies—						
Office expenses and miscellaneous			450		600 (both items)	
Service postage and telegrams			150			
TOTAL ...			600	500	600	603
TOTAL—Voted ...			7,200	4,900	4,500	4,296

DETAILED ACCOUNT No. 47-C. MISCELLANEOUS DEPARTMENTS. INSPECTION AND TESTS. C.—Inspector of Steam Boilers.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C.—INSPECTOR OF STEAM BOILERS.						
C.—(1) Pay of Officers—						
Chief Inspector of Steam Boilers and Smoke Nuisances (500—25—800)	1	1	7,000	10,200	10,000	9,550
C.—(2) Pay of Establishment—						
Clerk (50—160)	1	1	1,770		1,740	
Inferior establishment (16 and 17)	1	1	190		192	
Leave salary			40		68	
Total ...			2,000	2,000	2,000	1,912
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Fixed)			1,200		1,640	
Travelling allowance (Ordinary)			1,500		1,500	
House-rent and other allowances			20		20	
Fees to Commissioners			40		100	
Fees to Examiners			240		240	
Honoraria			...		...	
Total ...			3,000	3,300	3,500	4,095
C.—(4) Contingencies—						
Non-contract contingencies—						
Service postage and telegrams			80		600	
Carriage of records and tents			140			
Electric charges			60			
Peons' uniforms and belts			60			
Conservancy charges			220			
Other office expenses			40			
Total ...			600	500	600	669
TOTAL—Voted ...			12,600	16,000	16,100	16,226

DETAILED ACCOUNT No. 47-D. **MISCELLANEOUS DEPARTMENTS.** MISCELLANEOUS. **D.—Examinations.**		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
SUMMARY.							
D-1.—DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.	*Charged* ...			*600*	*1,000*	...	*675*
	Voted ...			1,700	1,800	...	1,931
D-2.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.	*Charged* ...			...	...	...	...
	Voted ...			700	800	500	946
	TOTAL ...			3,000	3,600	500	3,552
TOTAL ...	*Charged* ...			*600*	*1,000*	...	*675*
	Voted ...			2,400	2,600	500	2,877
D.1.—DEPARTMENTAL AND VERNACULAR EXAMINATIONS IN SIND.							
D-1.—(1) **Allowances, Honoraria, etc.—**							
Fees for setting and valuing papers	*Charged* ...			*300*			
	Voted ...			1,250			
Fees to members and assessors	*Charged* ...			*300*			
	Voted ...			300			
House-rent and other allowances	Voted ...			...			
Total ...	*Charged* ...			*600*	*1,000*	...	*675*
	Voted ...			1,550	1,600	...	1,820
D.-1.—(2) **Contingencies—**							
Non-contract contingencies—							
Purchase of service postage and telegrams	...			50			
Purchase of books, etc.	...			40			
Miscellaneous expenses	..			60			
	TOTAL ...			150	200	...	111
TOTAL—D-1 ...	*Charged* ...			*600*	*1,000*	...	*675*
	Voted ...			1,700	1,800	...	1,931

DETAILED ACCOUNT No. 47-D. MISCELLANEOUS DEPARTMENTS. MISCELLANEOUS. D.—Examinations—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
D-2.—BOARD OF EXAMINERS FOR GRANTING CERTIFICATES OF COMPETENCY TO ELECTRICAL CONTRACTORS AND WIREMEN.				
D.-2.—(1) Allowances and Honoraria—				
Fees for setting and valuing papers ... ... Voted ...	500	600	350	601
D-2.—(2) Contingencies—				
Non-contract contingencies—				
Examination charges and Miscellaneous	200	200	150	345
TOTAL ... Voted ...	700	800	500	946
DETAILED ACCOUNT No. 47-E. MISCELLANEOUS DEPARTMENTS MISCELLANEOUS.				
E.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932.				
E.—(1) Pay of Officers—				
Registrar of Firms (special pay at Rs. 50 p. m.)	600	600	600	600
E.—(2) Establishment charges payable to other Governments, Departments, etc.—				
Add—Amount payable to the Central Government for joint establishment for the administration of Indian Company Act and Indian Partnership Act	+200	+200	+200	+242
TOTAL ... Voted ...	800	800	800	842
DETAILED ACCOUNT No. 47-F. MISCELLANEOUS DEPARTMENTS. MISCELLANEOUS. F.—Miscellaneous.				
F.-1—Government Special Schools—				
Grants-in-aid, Contributions, etc.—				
Contribution to the Bombay Government for maintenance of Juveniles in the Reformatory, Yeravda ... Voted ...	4,500	1,000	5,600	3,051
F.-2—Scheme for the establishment of model villages in Sind ...	*	*	*	10,074
Total—Miscellaneous ... Voted ...	4,500	1,000	5,600	13,125
DETAILED ACCOUNT No. 47-G. MISCELLANEOUS DEPARTMENTS MISCELLANEOUS.				
G.—Charges in England—				
Leave salaries and deputation pay ... ... Voted ...	7,600	...	800	...

* Provision included under "25—General Administration".

50.—CIVIL WORKS.		Detailed Account No.	Budget Estimate, 1940-41	Revised Estimate, 1939-40	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.-Original Works—BUILDINGS—						
Land Revenue		50—A.	500	..	..	..
Provincial Excise		50—A.	2,270	4,000	4,000	849
Forest		50—A.	3,250	2,750	2,470	5,864
Registration		50—A.	140	300	..	1,257
General Administration ..	Charged ..	50—A.	*7,03,000*	*2,03,000*	*2,03,000*	*10,318*
	Voted ..	50—A.	5,52,390	1,21,400	4,49,700	56,110
Administration of Justice		50—A.	27,000	20,400	14,500	17,536
Jails and Convict Settlements		50—A.	3,35,000	3,33,600	3,22,000	1,50,740
Police		50—A.	80,000	1,16,900	1,22,500	2,16,479
Scientific Departments		50—A.	..	1,150	..	..
Education		50—A.	15,200	5,000	5,000	3,818
Medical		50—A.	41,400	86,100	1,54,260	36,245
Public Health		50—A.	..	470	..	
Agriculture		50—A.	12,500	14,200	6,000	16,574
Industries		50—A.	..	2,100	440	..
Civil Works		50—A.	4,650	51,400	6,530	16,920
Stationery and Printing		50—A.	..	430	..	897
Total, Buildings ..	Charged ..	..	*7,03,000*	*2,03,000*	*2,03,000*	*10,318*
	Voted ..	..	10,74,300	7,60,200	10,87,400	5,23,289
B.-Original Works—COMMUNICATIONS		50-B	6,95,340	1,17,500	16,09,530	6,46,005
C.-Original Works—MISCELLANEOUS		50-C	..	3,200	570	1,353
Total, Original Works ..	Charged ..	..	*7,03,000*	*2,03,000*	*2,03,000*	*10,318*
	Voted ..	..	17,69,640	8,80,900	26,97,500	11,70,647
D.-Repairs	Charged ..	50--D.	*16,420*	*14,400*	*14,700*	*16,210*
	Voted ..	50--D.	4,98,600	5,07,200	4,98,600	5,16,152
E.-Establishment	Charged ..	50--E.	*1,07,500*	*25,400*	*41,200*	*5,328*
	Voted ..	50--E.	5,85,000	4,19,700	5,20,200	3,60,582
F.-Tools and Plant	Charged ..	50-F	..	..	*1,600*	..
	Voted ..	50-F	11,490	23,800	24,900	28,910
G.-Grants-in-Aid	Voted ..	50-G.	8,80,520	11,75,700	1,87,440	1,79,416
H.-Suspense	..Voted ..	50-H.	−1,700	−20,000	−800	23,748
I.-Charges in England	Charged ..	50-E.	*29,100*	*78,800*	*78,800*	*78,695*
	Voted ..	50-E.	10,900	2,600	2,600	8,072
J.-Loss or gain by Exchange ..	Charged ..	..	..	*200*	..	*501*
	Voted ..	..	..	20	..	54
Rounding	Charged ..	..	*−20*	*+200*	*−300*	..
	Voted ..	..	−450	+80	+560	..
GRAND TOTAL ..			46,10,000	33,12,000	42,70,000	23,98,633
Total ..	Charged ..		*8,56,000*	*3,22,000*	*3,39,000*	*1,11,052*
	Voted ..		37,54,000	29,90,000	39,31,000	22,87,581

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS A—Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.						
	FINANCED FROM ORDINARY REVENUES—						
	LAND REVENUE.						
	Minor Works.						
1	Revenue Commissioner for Sind ..		..	500	..	..	..
	Total, Land Revenue ..			500	..	..	..
	PROVINCIAL EXCISE.						
	Minor Works.						
2	Revenue Commissioner for Sind ..		..	2,270	4,000	4,000	849
	Total, Provincial Excise ..			2,270	4,000	4,000	849
	FOREST.						
	Minor Works.						
3	Conservator of Forests, Sind ..		..	3,250	2,750	2,470	5,864
	Total, Forest ..			3,250	2,750	2,470	5,864
	REGISTRATION.						
	Minor Works.						
4	Inspector-General of Registration		..	140	300	..	1,257
	Total, Registration ..			140	300	..	1,257
	GENERAL ADMINISTRATION.						
	Major Works in progress.						
	(*Revenue Department.*)						
5	Constructing New Residency building at Jacobabad ..	42,000	..	..	..	42,000	..
6	Conversion of Resident Magistrate's Court, at Rohri, into a Kardarate	24,813*	20,000	..	20,000	28,000	..
7	Constructing a new bungalow with out-houses and office block for the Assistant Collector and Sub-Divisional Magistrate, Shikarpur, at Shikarpur	29,531	..	..	..	29,000	..
	Completed Works	..	..	..	..	..	3,576
	Total, Major Works in progress ..			..	20,000	99,000	3,576
	Total, carried over ..			..	20,000	99,000	3,576

* Exclusive of electric installations.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works.—(*contd*).	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate 1940-41.	Revised Estimate 1939-40.	Budget Estimate 1939-40.	Accounts 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.—(*contd*).						
	FINANCED FROM ORDINARY REVENUES—						
	GENERAL ADMINISTRATION (*concld*).						
	Total, brought forward ..			..	20,000	99,000	3,576
	Minor Works.						
8	Revenue Commissioner for Sind ..		..	48,090	47,700	50,000	
9	Chief Engineer in Sind ..		..	600	3,030	500	
10	Superintending Engineer, Eastern Sind Circle		..	200	200	200	
11	Superintending Engineer, Western Sind Circle—						
	(*i*) *Improvements to official Residence of Governor* *Charged* ..		..	*2,000*	*2,000*	*2,000*	
	(*ii*) Other Works ..Voted ..		..	3,500	195	..	
12	Electrical Advisor to Government and Electrical Inspector in Sind						
	(*i*) *Electrical Improvements to official Residence of Governor* *Charged.*		..	*1,000*	*1,000*	*1,000*	
	(*ii*) Other Works ..Voted ..		..	..	275	..	
	Total, Minor Works { *Charged* ..			*3,000*	*3,000*	*3,000*	*10,292*
	Total, Minor Works { Voted ..			52,390	51,400	50,700	48,671
	Total—A (1) General Administration .. { *Charged*			*3,000*	*3,000*	*3,000*	*10,292*
	Total—A (1) General Administration .. { Voted ..			52,390	71,400	1,49,700	52,247
	FINANCED FROM FUND FOR SIND BUILDINGS.						
	Major Works in progress.						
	(*Political and Miscellaneous Department.*)						
13	*Construction of New Government House at Karachi .. Charged.*	*9,00,000(a)*	*2,00,026*	*7,00,000*	*2,00,00*	*2,00,000*	*26*
14	Construction of New Assembly Buildings at Karachi..Voted.	9,97,000(*a*)	53,863	5,00,000	50,000	3,00,000	3,863
	Total—A (2) General Administration. { *Charged* ..			*7,00,000*	*2,00,000*	*2,00,000*	*26*
	Total—A (2) General Administration. { Voted ..			5,00,000	50,000	3,00,000	3,863
	Total, General Administration { *Charged* ..			*7,03,000*	*2,03,000*	*2,03,000*	*10,318*
	Total, General Administration { Voted ..			5,52,390	1,21,400	4,49,700	56,110

(*a*) Approximate Cost.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works.—(contd.)	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.—(*contd*)						
	FINANCED FROM ORDINARY REVENUES—						
	ADMINISTRATION OF JUSTICE.						
	New Major Works.						
15	Additions and alterations to the Bungalow occupied by Honourable the Premier	12,000	..	12,000	..	..	..
	Minor Works.						
16	Judicial Commissioner of Sind ..		..	13,000	13,000	13,000	
17	Chief Engineer in Sind			2,000	7,400	1,500	
	Total, Minor Works ..			15,000	20,400	14,500	17,536
	Total, Administration of Justice..			27,000	20,400	14,500	17,536
	JAILS AND CONVICT SETTLEMENTS.						
	Major Works in progress.						
	(*Public Works Department.*)						
18	Construction of Central Jail at Sukkur	12,36,517	7,31,844	3,20,000	3,14,000	3,14,000	1,34,992
19	Construction of residential quarters for 22 Jail guards in Central Prison at Hyderabad ..	21,000	22,037	..	9,600	..	12,437
	Total, Major Works in progress ..			3,20,000	3,23,600	3,14,000	1,47,429
	Minor Works.						
20	Director of Health Services and Inspector-General of Prisons, Sind	..		15,000	10,000	8,000	
	Total, Minor Works ..			15,000	10,000	8,000	3,311
	Total, Jails and Convict Settlements			3,35,000	3,33,600	3,22,000	1,50,740
	POLICE.						
	Major Works in progress.						
	(*Home Department.*)						
21	Construction of a bungalow for the District Superintendent of Police, Hyderabad	27,450	8,000	..	8,000	27,500	
22	Construction of New Police Lines at Shikarpur	2,76,000		..	12,000	..	77,300
23	Additions and alterations to the Old Judicial Commissioner's Buildings at Karachi ..	..	..	..	1,240	..	
	Total, Major Works in progress ..			..	21,240	27,500	77,300
	Minor Works.						
24	Chief Engineer in Sind ..	..	..	..	660	..	
25	Inspector-General of Police, Sind..	..	..	80,000	95,000	95,000	
	Total, Minor Works ..			80,000	95,660	95,000	1,39,179
	Total, Police ..			80,000	1,16,900	1,22,500	2,16,479

SIND—EXPENDITURE.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works. (*contd.*)	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Buildings.—(*contd*).						
	FINANCED FROM ORDINARY REVENUES:—						
	SCIENTIFIC DEPARTMENTS.						
	Minor Works.						
26	Chief Engineer in Sind			..	1,150	..	..
	Total, Scientific Departments ..			...	1,150	..	..
	EDUCATION.						
	Minor Works.						
27	Director of Public Instruction, Sind ..			15,200	5,000	5,000	
	Total, Education ..			15,200	5,000	5,000	3,818
	MEDICAL.						
	Major Works in progress.						
	(*General Department.*)						
28	Providing accommodation for better class patients at the Sir C. J. Mental Hospital at Hyderabad	70,000	10,000	..	10,000	48,000	..
29	Raising the compound wall of the female and the non-criminal male wards of the Mental Hospital at Hyderabad	10,326	9,100	..	9,100	9,700	..
30	Constructing a new building for the Civil Hospital at Dadu ..	86,994	20,104	..	20,000	50,000	104
31	Construction of additional cells in the Mental Hospital, Hyderabad, for the segregation of dangerous lunatics	15,800	15,883	..	700	..	15,183
	Total, Major Works in progress ..			..	39,800	1,07,700	15,287
	Minor Works.						
32	Director of Health Services and Inspector-General of Prisons, Sind			41,400	46,100	46,560	
33	Superintending Engineer, Western Sind Circle			..	200	..	
	Total, Minor Works ..			41,400	46,300	46,560	20,958
	Total, Medical			41,400	86,100	1,54,260	36,245

SIND—EXPENDITURE.

Item No.	DETAILED ACCOUNT No. 50-A. CIVIL WORKS. A.—Original Works.—*concld.*	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Buildings.—(*concld*).	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	FINANCED FROM ORDINARY REVENUES :—						
	PUBLIC HEALTH.						
	Minor Works.						
34	Director of Health Services and Inspector-General of Prisons, Sind			..	470	..	..
	Total, Public Health ..				470		
	AGRICULTURE.						
	Minor Works.						
35	Chief Engineer in Sind ..			..	2,000	..	
36	Director of Agriculture, Sind ..			12,500	12,200	6,000	
	Total, Agriculture ..			12,500	14,200	6,000	16,574
	INDUSTRIES.						
	Minor Works.						
37	Chief Engineer in Sind ..			..	2,100	..	
38	Director of Industries, Sind ..			..	..	440	
	Total, Industries. ..			..	2,100	440	..
	CIVIL WORKS.						
	Major Works in progress.						
39	Constructing Blocks between Blocks Nos. 6, 7 and 8 on the Artillery Maidan, at Karachi ..	36,000	33,800	..	33,800	..	..
	Minor Works.						
40	Chief Engineer in Sind			4,650	5,600	1,530	
41	Superintending Engineer, Southern Sind Circle			..	1,500	5,000	
42	Superintending Engineer, Western Sind Circle			..	4,400	..	
43	Superentending Engineer, Northern Sind Circle			..	6,100	..	
	Total, Minor Works ..			4,650	17,600	6,530	16,920
	Total, Civil Works ..			4,650	51,400	6,530	16,920
	STATIONERY AND PRINTING						
	Minor Works.						
44	Chief Engineer in Sind ..			..	430		897
	Total, Stationary and Printing ..			..	430		897
	Total, A.—Original Works—Buildings { *Charged* ..	..	..	7,03,000	2,03,000	2,03,000	10,318
	{ Voted ..	..	..	10,74,300	7,60,200	10,87,400	5,23,289

Item No.	DETAILED ACCOUNT No. 50-B. CIVIL WORKS. B.—Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS.						
	Summary.						
	(1) Financed from Ordinary Revenues.			3,700	46,100	54,130	—4,205
	(2) Financed from Central Road Fund.			6,91,640	71,400	15,55,400	6,50,210
	Total, B.—Original Works—Communications ..			6,95,340	1,17,500	16,09,530	6,46,005
	DETAILS.						
	B.—(1) FINANCED FROM ORDINARY REVENUES:—						
	Major Works in progress.						
45	Improvement to Hyderabad-Hala Road	1,19,192	1,08,709	..	12,000	12,000	3,303
46	Remodelling Hyderabad-Mirpurkhas Road from 1/5 to 19/5 mile	34,901	29,900	..	29,900	34,900	.
	Total, Major Works in progress ..				41,900	46,900	3,303
	Minor Works.						
47	Chief Engineer in Sind ..			..	2	2	..
48	Superintending Engineer, Northern Sind Circle			..	..	3,000	..
49	Superintending Engineer, Southern Sind Circle			3,700	4,198	4,228	..
	Total, Minor Works ..			3,700	4,200	7,230	—7,508
	Total, B.—Original Works—Communications.—(1) Financed from Ordinary Revenues ..			3,700	46,100	54,130	—4,205

Item No.	DETAILED ACCOUNT No. 50-B. CIVIL WORKS. B.—Original Works. *(concld).*	Estimated cost. Gross.	Estimated cost. Net after deducting 1/7th chargeable to District Local Boards.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	COMMUNICATIONS.—*concld.*							
	DETAILS.—*concld.*							
	B.—(2) Financed from Central Road Fund :—							
	New Major Works.							
50	Improving the Karachi-Kotri Road (Cross Drainage Works)	..	..	..	60,000	..	..	..
	Major Works in progress.							
	(Public Works Department.)							
	Improving road from :—							
51	Uderolal to Tando Adam ..	16,502	14,145	7,567	5,300	7,300	11,600	267
52	Dokri to Mohan-jo-Daro ..	12,584	10,786	89	4,300	..	7,500	89
53	Badah to Nasirabad ..	11,771	10,089	2,000	2,800	2,000	8,400	..
54	Mehar to Radhan Station ..	14,100	12,086	3,332	7,800	3,000	5,000	332
55	Jungshahi to Baghar ..	1,17,052	1,00,330	90,541	2,300	−13,400	..	21,097
56	Naushahro to Bhiria ..	44,385	38,044	19,985	12,000	19,700	30,000	285
57	Umarkot to Chhor ..	11,501	9,858	7,862	..	4,300	7,000	3,368
58	Hyderabad to Hala	18,114	15,526	13,928	..	—1,800	..	6,361
59	Hyderabad to Badin	24,002	20,573	17,838	..	−2,800	..	—302
60	Karachi to Kotri Section I & II	55,730	47,760	41,796	..	−6,300	..	721
61	Land acquisition for roads in the 2nd five year programme ..	3,51,556	3,01,162	..	2,70,000	21,400	2,00,000	..
62	Carrying out survey work for the next five year programme	9,300	7,971	4,100	..	4,100	..	..
63	Provision for extra works to be started from the 2nd five year programme	..	..	..	3,27,000	..	..	..
	Completed Works ..	..	..	..	..	..	..	26,406
	District Local Board roads now classified as grants-in-aid works, *vide* Detailed Account No. 50-G.	..	..	..	..	29,970	12,83,500	5,81,872
	Total, Works in progress ..				6,31,500	67,470	15,53,000	6,40,496
	Experimental Works for Communications.							
64	Carrying out experiments in connection with earthwork ..	13,001	..	..	..	..	2,260	883
65	Experiments on various types concrete roads on Jacobabad-Shikarpur Roads	..	..	..	..	3,790	..	..
66	Experiments on growing Sur-grass	1,070		..	140	140	140	..
	Completed Works ..			..	..	..	..	8,831
	Total, Experimental Works ..				140	3,930	2,400	9,714
	Total, B.—Original Works Communication.-(2) Financed from Central Road Fund ..				6,91,640	71,400	15,55,400	6,50,210

Item No.	DETAILED ACCOUNT No. 50-C. CIVIL WORKS. C—Original Works.	Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	MISCELLANEOUS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Financed from Ordinary Revenues :—						
	Minor Works.						
67	Superintending Engineer, Southern Sind Circle			..	570	570	
68	Superintending Engineer, Western Sind Circle			..	2,630	..	
	Total, Miscellaneous ..			..	3,200	570	1,353

DETAILED ACCOUNT No. 50-D.

CIVIL WORKS.

D.—Repairs.

Item No.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	(*1*) **Buildings.**				
	Charged.				
	(*a*) Official residence of the Governor—				
	(*i*) Repairs Rs. *7,000*				
	(*ii*) Water and Taxes ,, *6,620*				
	(*iii*) Electricity ,, *2,800*				
	*Total Rs. 16,420				
1	Superintending Engineer, Western Sind Circle ..	*11,750*	*10,000*	*10,000*	
2	Electrical Advisor to Government and Electrical Inspector in Sind	*4,670*	*4,400*	*4,700*	
	Total, *Charged* ..	*16,420**	*14,400*	*14,700*	*16,210*
	Voted.				
	(*b*) Other Works—				
3	Superintending Engineer, Eastern Sind Circle ..	26,000	26,600	26,600	
4	Superintending Engineer, Northern Sind Circle ..	50,000	51,400	45,780	
5	Superintending Engineer, Rohri Canal Circle ..	21,000	21,000	21,000	
6	Superintending Engineer, Southern Sind Circle ..	50,250	51,000	1,16,000	
7	Superintending Engineer, Western Sind Circle ..	98,000	1,05,700	35,900	
8	Electrical Advisor to Government and Electrical Inspector in Sind	18,000	12,350	17,370	
	Total, Voted ..	2,63,250	2,68,050	2,62,650	2,73,507
	Total—Repairs, Carried over .. *Charged* ..	*16,420*	*14,400*	*14,700*	*16,210*
	Total—Repairs, Carried over .. Voted ..	2,63,250	2,68,050	2,62,650	2,73,507

Item No.	DETAILED ACCOUNT No. 50-D. CIVIL WORKS. D—Repairs.—(*concld.*)	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	Total Repairs brought forward. *Charged* ..	*16,420*	*14,400*	*14,700*	*16,210*
	Voted ..	2,63,250	2,68,050	2,62,650	2,73,507
	(2) **Communications—**				
9	Superintending Engineer, Eastern Sind Circle	20,000	21,800	21,800	
10	Superintending Engineer, Northern Sind Circle	23,000	17,700	14,500	
11	Superintending Engineer, Rohri Canal Circle	35,000	29,500	29,500	
12	Superintending Engineer, Southern Sind Circle	1,00,500	1,11,200	1,61,200	
13	Superintending Engineer, Western Sind Circle	55,600	57,700	7,700	
	Total—Repiars, Communications	2,34,100	2,37,900	2,34,700	2,41,816
	(3) **Miscellaneous.—**				
14	Superintending Engineer, Southern Sind Circle	1,250	1,250	1,250	829
	Total, D—Repairs.. *Charged* ..	*16,420*	*14,400*	*14,700*	*16,210*
	Voted ..	4,98,600	5,07,200	4,98,600	5,16,152

DETAILED ACCOUNT No. 50-E.

CIVIL WORKS.

E.—Establishment.

Summary.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
(1) Ordinary Establishment—					
(a) Charges in India					
I—Chief Engineer, Secretariat	*Charged*	*61,500*	*60,700*	*59,100*	*59,603*
	Voted	1,09,500	1,09,900	1,06,200	1,07,335
II—Specialist Officers—					
Electrical Advisor to Government	*Charged*	..	..	..	..
	Voted	56,300	52,700	57,500	57,416
III—Superintending Engineers	*Charged*	*1,42,100*	*1,43,000*	*1,41,000*	*1,38,748*
	Voted	1,65,400	1,62,000	1,68,400	1,76,547
IV—Executive	*Charged*	*3,07,000*	*2,40,000*	*3,05,300*	*2,39,745*
	Voted	23,36,000	22,50,000	22,78,800	22,71,812
Provision for officers reverting from deputation to the Public Works Department	*Charged*	..	..	*16,000*	..
	Voted	..	..	..	..
Passage Pay	*Charged*	*400*	*8,700*	*9,700*	*6,171*
Fees for Professional Examination of Assistant Executive and Assistant Engineers	*Charged*	*100*	*200*	*100*	
	Voted	100	..	100	
Deduct—Probable savings on account of leave allowances payable in England.	*Charged*	..	..	*—51,000*	..
	Voted	—6,000	..	—1,000	..
Total, Ordinary Establishment (in India)	*Charged*	*5,11,100*	*4,52,600*	*4,80,200*	*4,44,267*
	Voted	26,61,300	25,74,600	26,10,000	26,13,110
Deduct—Establishment charges recoverable from other Governments, Departments, etc—					
(a) Other Departments	Voted	..	—500	..	—17,380
(b) (i) 50—Civil Works—Central	*Charged*	..	..	..	*—1,116*
	Voted	..	—14,600	—26,000	—5,245
(ii) Ecclesiastical	*Charged*	..	*—2,500*	*—12,200*	*—502*
	Voted	..	..	..	—2,358
(c) Imperial Council of Agricultural Research	Voted	—8,100	..	..	..
(c) (i) Contribution works	Voted	..	—1,85,200	..	..
82—Other Provincial Works (*vide* page 273)	Voted	..	..	..	—2
(d) District Local Boards in Sind Grants-in-aid	Voted	—1,31,300	..	..	..
Total Recoveries	*Charged*	..	*—2,500*	*—12,200*	*—1,618*
	Voted	—1,39,400	—2,00,300	—26,000	—24,985
Net Total—Ordinary Establishment in India	*Charged*	*5,11,100*	*4,50,100*	*4,68,000*	*4,42,649*
	Voted	25,21,900	23,74,300	25,84,000	25,88,125
(b) I—Charges in England—					
(a) Leave and deputation allowances	*Charged*	..	*57,500*	*57,500*	*50,749*
	Voted	6,100	1,000	1,000	3,272
(b) Sterling Overseas Pay	*Charged*	*29,100*	*21,300*	*21,300*	27,946
	Voted	4,800	1,600	1,600	4,800
Total, Charges in England	*Charged*	*29,100*	*78,800*	*78,800*	78,695
	Voted	10,900	2,600	2,600	8,072
Total, Ordinary establishment (in India and England). Carried over	*Charged*	*5,40,200*	*5,28,900*	*5,46,800*	*5,21,344*
	Voted	25,32,800	23,76,900	25,86,600	25,96,197

DETAILED ACCOUNT No. 50-E. CIVIL WOKRS. E.—Establishment.—(*contd*).		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Summary.—(*concld.*)		Rs.	Rs.	Rs.	Rs.
Total brought forward ..	*Charged* ..	5,40,200	5,28,900	5,46,800	5,21,344
	Voted ..	25,32,800	23,76,900	25,86,600	25,96,197
Deduct—Establishment charges in India and England transferred to other major heads—					
(*a*) (*i*) XVII—Productive (Lloyd Barrage and Canals Construction). (*vide* page 49.)	*Charged* ..	—2,41,800	—2,54,900	—2,80,000	—2,73,318
	Voted ..	—11,33,400	—11,45,300	—13,25,800	—13,55,850
(*ii*) XVII—Productive (Other than Lloyd Barrage and Canals Construction). (*vide* page 50.)	*Charged* ..	—39,900	—95,500	—85,000	—96,151
	Voted ..	—1,86,900	—4,29,600	—4,02,800	—4,63,843
(*iii*) XVII—Unproductive (*vide* page 50).	*Charged* ..	—46,700	—10,600	—12,000	—10,594
	Voted ..	—2,19,000	—47,400	—53,800	—49,988
(*b*) 18—Neither (*vide* page 103) ..	*Charged* ..	—14,700	—14,300	—17,500	—7,955
	Voted ..	—69,200	—64,400	—83,000	—57,390
(*c*) 68—Lloyd Barrage and Canals Construction (*vide* page 268).	*Charged* ..	—45,500	—47,300	—41,000	—56,491
	Voted ..	—2,13,200	—2,12,600	—1,93,900	—2,94,592
(*d*) 68—Other than Lloyd Barrage and Canals Construction—					
(*i*) Productive (*vide* page 268).	*Charged* ..	—6,600	—31,500	—16,800	—15,661
	Voted ..	—30,800	—1,41,500	—79,600	—81,609
(*ii*) Unproductive (*vide* page 268).	*Charged* ..	—36,000	—2,700	—1,500	—2,580
	Voted ..	—1,68,800	—12,000	—7,200	—13,444
(*e*) 81—Civil Works (*vide* page 272). ..	*Charged* ..	—1,000	—600	—900	—1,221
	Voted ..	—4,700	—2,500	—4,200	—5,737
TOTAL ..	*Charged* ..	—4,32,200	—4,57,400	—4,54,700	—4,63,971
	Voted ..	—20,26,000	—20,55,300	—21,50,300	—23,22,453
Total, Net Ordinary Establishment charges in India and England ..	*Charged* ..	1,08,000	71,500	92,100	57,373
	Voted ..	5,06,800	3,21,600	4,36,300	2,73,744
(2) Special Establishment—					
III—Superintending Engineer ..	*Charged* ..	28,600	32,700	27,900	26,650
	Voted ..	23,100	25,900	23,100	21,997
IV—Executive ..	Voted ..	66,000	74,800	63,400	72,913
Total, Special Establishment ..	*Charged* ..	28,600	32,700	27,900	26,650
	Voted ..	89,100	1,00,700	86,500	94,910
Grand total establishment charges in India and England ..	*Charged* ..	1,36,600	1,04,200	1,20,000	84,023
	Voted ..	5,95,900	4,22,300	5,22,800	3,68,654
Total, E—Establishment: Charges in India ..	*Charged* ..	1,07,500	25,400	41,200	5,328
	Voted ..	5,85,000	4,19,700	5,20,200	3,60,582
Total, E—Establishment: Charges in England	*Charged* ..	29,100	78,800	78,800	78,695
	Voted ..	10,900	2,600	2,600	8,072

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E—Establishment (contd).	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Details			Rs.	Rs.	Rs.	Rs.
Ordinary Establishment.						
Secretariat.						
I—CHIEF ENGINEER.						
(a) Pay of Officers—						
Chief Engineer and Secretary to Government .. *Charged* ..	1	1	*39,600*	*39,000*	*39,600*	*39,131*
Deputy Secretary .. *Charged* ..	1	1	*17,740*	*17,600*	*15,540*	*15,427*
Assistant Secretary .. Voted ..	1	1	9,600	9,600	9,600	9,600
Assistant Engineer .. Voted ..	1	1	6,980	6,740	6,740	7,077
Leave Salary .. *Charged* ..			..	..	..	*577*
Total, Pay of Officers. .. *Charged* ..			*57,340*	*56,600*	*55,140*	*55,135*
Total, Pay of Officers. .. Voted ..			16,580	16,340	16,340	16,677
(b) Pay of Establishment—						
Superintendents, Senior Assistants, Junior Assistants, Clerks, Typists, Draftsman and Stenographer ..	45	45	69,800	70,196	69,900	65,867
Petty Establishment	1	1	192	204	204	192
Inferior Establishment	15	15	3,008	3,200	3,196	3,108
Temporary Establishment			7,300	7,400	7,412	8,660
Total, Pay of Establishment. Voted ..			80,300	81,000	80,712	77,827
(c) Allowances, Honoraria, etc.—						
Travelling and other allowances. *Charged* ..			*4,162*	*4,090*	*4,090*	*4,468*
Travelling and other allowances. Voted ..			4,240	3,540	3,540	3,635
Total, Allowances, etc. .. *Charged* ..			*4,162*	*4,090*	*4,090*	*4,468*
Total, Allowances, etc. .. Voted ..			4,240	3,540	3,540	3,635
(d) Contingencies—						
Non-contract contingencies. ..						
Rents, rates and taxes			236			
Country stationery, etc.			300			
Postal and Telegraph charges ..			2,000			
Carriage of parcels, treasure and other Government property ..			1,000			
Sweeping Charges			470			
Electric charges			300			
Medicines and Hospital charges ..			120			
Purchase and repair of tents ..			200			
Books and periodicals			500			
Printing, binding and advertising ..			1,000			
Purchase of and repairs to furniture ..			800			
Telephones			1,000			
Liveries and warm clothing ..			350			
Miscellaneous petty charges ..			124			
Total, contingencies— Voted ..			8,400	9,000	5,500	9,196
Rounding *Charged* ..			*—2*	*+10*	*—130*	..
Rounding Voted ..			—20	+20	+108	..
Total, I—Chief Engineer, Secretariat *Charged* ..			*61,500*	*60,700*	*59,100*	*59,603*
Total, I—Chief Engineer, Secretariat Voted ..			1,09,500	1,09,900	1,06,200	1,07,335

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd*).		Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1939-40.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
II.—SPECIALIST OFFICERS.							
Electrical Advisor to Government.							
(*a*) Pay of officers—							
Electrical Advisor to Government and Electrical Inspector in Sind ..	Voted ..	1	1	8,250	7,800	7,807	7,447
Temporary Assistant Engineer	Voted ..	1	1	6,000	6,000	6,000	5,854
Total, Pay of Officers—Voted ..				14,250	13,800	13,807	13,301
(*b*) Pay of Establishment—							
Accountants, Clerks, Draftsman and Ferro Typists, Liftman, etc.	..	1	1	1,788	1,700	1,500	3,088
Temporary Establishment ..	..			26,601	24,000	29,432	24,686
Inferior Establishment ..	..			..	..	..	..
Total—pay of Establishment,	Voted ..			28,389	25,700	30,932	27,774
(*c*) Allowances, Honoraria etc—							
Travelling and other allowances	Voted ..			8,980	8,500	8,980	10,102
Total, allowances, etc.	Voted ..			8,980	8,500	8,980	10,102
(*d*) Contingencies—							
Non-contract contingencies—							
Office Rent	..			1,800			
Postal and Telegraph charges	..			1,000			
Carriage of pacels, treasure and other Government property	..			200			
Office furniture including repairs	..			100			
Printing, binding and advertising charges	..			100			
Pay of inferior servants ..	..			180			
Rent of Telephones ..	..			700			
Electric Energy charges ..	..			250			
Sweeping charges ..	..			150			
Clothing to menials ..	..			100			
Books and Periodicals ..	..			100			
Total, Contingenceis..	Voted ..			4,680	4,700	3,780	6,239
Rounding ..	Voted ..			+1	..	+1	..
Total, II—Specialist Officers ..	Voted ..			56,300	52,700	57,500	57,416

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd.*)	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1938-39.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
III.—Superintending Engineers.						
(*a*) Pay of officers—						
Superintending Engineers *Charged* ..	5	5	*1,27,580*	*1,28,100*	*1,25,599*	*1,24,186*
Assistant Engineers .. Voted ..	5	5	32,375	32,300	38,740	39,277
Total .. *Charged* ..			*1,27,580*	*1,28,100*	*1,25,599*	*1,24,186*
Total .. Voted ..			32,375	32,300	38,740	39,277
(*b*) Pay of Establishment—						
Supervisors, Overseers, Clerks and Draftsmen	34	34	59,773		60,596	
Chowkidars	1	1	216		216	
Inferior Establishment	16	16	3,696		3,696	
Temporary Establishment			35,422		35,462	
Deduct—Leave salary of Non-gazetted Establishment debitable to '68' (*vide* page 266) ..			—1,600		—2,200	
Total .. Voted ..			97,507	95,900	97,770	99,755
(*c*) Allowances, Honoraria, etc.—						
Travelling Allowance .. *Charged*			*12,260*	*12,600*	*13,090*	*12,836*
Travelling Allowance .. Voted ..			8,980	8,350	7,300	10,577
House rent and other allowances. .. .. *Charged* ..			*2,250*	*2,300*	*2,250*	*1,726*
House rent and other allowances. .. .. Voted ..			12,691	12,950	12,170	12,462
Total .. *Charged* ..			*14,510*	*14,900*	*15,340*	*14,562*
Total .. Voted ..			21,671	21,300	19,470	23,039
(*d*) Contingencies—						
Non-contract contingencies—						
Rent and taxes			350		300	
Country stationery, etc.			700		650	
Postal and Telegraph charges ..			4,000		3,300	
Carriage of parcels, treasure and other Government property ..			4,000		3,500	
Supplying drinking water and dusting office			300		350	
Telephones			800		750	
Medicine and Hospital charges ..			200		150	
Books and periodicals			200		200	
Printing, binding and advertising ..			100		100	
Purchase of and repairs to furniture ..			1,000		1,250	
Clothing			700		500	
Tents			200		..	
Sweeping charges			300		300	
Electric charges			300		400	
Miscellaneous petty charges ..			250		250	
Total, Non-contract contingencies ..			13,400		12,000	
Pay of inferior servants			420		488	
(*d*) Total, contingencies .. Voted ..			13,820	12,500	12,488	14,476
Rounding .. .. *Charged* ..			*+10*	..	*+61*	
Rounding .. .. Voted ..			+27	..	—68	
Total, III—Superintending Engineers *Charged* ..			*1,42,100*	*1,43,000*	*1,41,000*	*1,38,748*
Total, III—Superintending Engineers Voted ..			1,65,400	1,62,000	1,68,400	1,76,547

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment.—(*contd*).	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
IV.—Executive.						
(*a*) Pay of officers—						
Executive Engineers and Assistant Executive Engineers .. *Charged* ..	20	20	*2,73,835*	*2,07,900*	*2,69,396*	*2,05,358*
Assistant Engineers, Temporary Engineers and Apprentice .. Voted ..	54	62	3,53,838	3,41,400	3,78,729	3,61,713
Deduct—Leave allowances of Gazetted establishment debitable to "68" ..						
Charged ..		..	..		..	
Voted ..		..	..		..	
Total .. *Charged* ..			*2,73,835*	*2,07,900*	*2,69,396*	*2,05,358*
Total .. Voted ..			3,53,838	3,41,400	3,78,729	3,61,713
(*b*) Pay of Establishment—						
Supervisors, Overseers, Accountants, Clerks, Draftsmen and Storekeepers	320	313	6,47,792		5,73,353	
Chowkidars	10	10	1,740		1,980	
Inferior Establishment	66	67	12,960		13,476	
Temporary Establishment ..			8,21,658		8,33,025	
Deduct—Leave allowances of non-Gazetted establishments debitable to "68" (*vide* page 266) ..			−10,600		−10,400	
Total .. Voted ..			14,73,550	14,05,000	14,11,434	13,69,067
(*c*) Allowances, Honoraria, etc—						
Travelling allowance .. *Charged* ..			*31,480*	*31,700*	*34,260*	*32,645*
Travelling allowance .. Voted ..			3,09,308	2,95,100	2,81,029	3,23,826
House rent and other allowances. *Charged*			*1,725*	*400*	*1,622*	*1,742*
House rent and other allowances. Voted ..			24,293	35,500	59,024	22,150
Total .. *Charged* ..			*33,205*	*32,100*	*35,882*	*34,387*
Total .. Voted ..			3,33,601	3,30,600	3,40,053	3,45,976
(*d*) Contingencies—						
Non-contract contingencies—						
Rent and taxes			1,300		1,200	
Country stationery, etc. ..			9,800		7,500	
Postal, Telegraph and Money Order Commission Charges			46,900		40,500	
Carriage of parcel, treasure and other Government property			43,300		39,150	
Working punkhas			3,700		2,800	
Supplying drinking water and dusting office			900		850	
Telephones (rental and Trunk call charges)			2,600		1,000	
Medicine and Hospital charges ..			2,800		2,200	
Books and periodicals			1,000		750	
Printing, Binding and advertising ..			9,100		7,300	
Purchase of and repairs to furniture			9,500		7,100	
Clothing			4,000		900	
Tents			500		400	
Carried Over ..			1,35,400		1,11,650	
Total Carried over *Charged* ..			*3,07,040*	*2,40,000*	*3,05,278*	*2,39,745*

DETAILED ACCOUNT No. 50-E. CIVIL WORKS. E.—Establishment. *(Contd.)*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
IV—Executive—*(concld).*			Rs.	Rs.	Rs.	Rs.
Total, Brought forward — *Charged*			*3,07,040*	*2,40,000*	*3,05,278*	*2,39,745*
Total, Brought forward — Voted			21,60,989	20,77,000	21,30,216	20,76,756
Brought forward ..			1,35,400		1,11,650	
Contingencies—						
Sweeping charges			2,500		2,600	
Electric charges			6,800		6,500	
Repairs to Typewriters, cycles, etc ..			700		400	
Purchase of and repairs to drawing and Scientific Instruments ..			10,000		5,500	
Copying tender forms			1,000		1,000	
Guage Reading charges			300		300	
Maps and Topo sheets ..			1,000		1,800	
Drainage Water Supply and Conservancy charges			1,100		1,300	
Other petty Miscellaneous items ..			400		950	
Total, Non-contract Contingencies ..			1,59,200	1,56,376	1,32,000	1,78,558
Pay of inferior servants			15,862	16,624	16,624	16,498
Total *(d)* Contingencies .. Voted ..			1,75,062	1,73,000	1,48,624	1,95,056
Rounding .. .. .. *Charged* ..			*−40*	..	*+22*	..
Rounding — Voted ..			−51	..	−40	..
Total, IV—Executive .. *Charged* ..			*3,07,000*	*2,40,000*	*3,05,300*	*2,39,745*
Total, IV—Executive — Voted ..			23,36,000	22,50,000	22,78,800	22,71,812
Special Establishment— III—Superintending Engineers Special Road Engineer.						
(a) Pay of officers— Special Road Engineer .. *Charged* ..	1	1	*25,800*	*30,900*	*24,850*	*23,652*
Assistant Engineer .. Voted ..	1	1	5,363	8,100	5,123	5,324
Total .. *Charged* ..			*25,800*	*30,900*	*24,850*	*23,652*
Total — Voted ..			5,363	8,100	5,123	5,324
(b) Pay of Establishment—						
Temporary Establishment Voted ..			11,961	11,250	12,273	10,763
(c) Allowances, Honoraria, etc.—						
Travelling allowance .. *Charged* ..			*2,772*	*1,800*	*3,000*	*2,998*
Travelling allowance — Voted ..			3,730	4,050	3,730	1,796
House rent and other allowances. *Charged* ..			..	..	..	..
House rent and other allowances. — Voted ..			..	..	..	1,741
Total .. *Charged* ..			*2,772*	*1,800*	*3,000*	*2,998*
Total — Voted ..			3,730	4,050	3,730	3,537
(d) Contingencies.— Non-contract contingencies ..						
Country Stationery—			100		100	
Postal and Telegraph charges ..			800		800	
Carriage of parcels, treasure and other Government property			500		500	
Office furniture and repairs ..			100		100	
Telephone charges			150		150	
Other petty items			350		350	
(d) Total, Contingencies .. Voted ..			2,000	2,500	2,000	2,373
Rounding .. .. *Charged* ..			*+28*		*+50*	
Rounding — Voted ..			+46		−26	
[illegible] *Charged*			*28,600*	[illegible]	[illegible]	

DETAILED ACCOUNT No. 50-E CIVIL WORKS. E.—Establishment. (*concld*).	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
IV.—Executive.—						
Special Road Division.						
(*a*) Pay of Officers—						
Executive Engineers and Assistant Executive Engineers *Charged* ..			..	..	..	..
Assistant Engineers, Temporary Engineers and Apprentices Voted ..	4	4	27,636	25,500	25,236	22,656
Total .. *Charged*			..	..	..	..
Total .. Voted ..			27,636	25,500	25,236	22,656
(*b*) Pay of Establishment—						
Temporary Establishment .. Voted ..			25,782	30,500	25,889	27,008
(*c*) Allowances, Honoraria, etc.—						
Travelling Allowance .. *Charged* ..			..	..	..	..
Travelling Allowance .. Voted ..			8,620	12,800	8,745	9,885
House rent and other allowances—Voted ..			..	..	..	..
Total .. *Charged* ..			..	..	..	..
Total .. Voted ..			8,620	12,800	8,745	9,885
(*d*) Contingencies.—						
Non-contract Contingencies ..						
Country Stationery			200		100	
Postal and Telegraph charges ..			1,200		1,000	
Carriage of parcels and treasure and other Government property ..			800		800	
Working Punkhas			200		100	
Printing and Binding			900		800	
Tender Fees			300		200	
Sweeping charges			100		100	
Clothing			100		100	
Office furniture			..		100	
Medicine and Hospital charges ..			100		100	
Other petty items			100		100	
(*d*) Total, Contingencies .. Voted ..			4,000	6,000	3,500	6,514
IX.—Establishment charges payable to other Governments, Departments etc.—						
Share of cost of establishment of Mechanical Division (*vide* page 268). Voted ..			..	..	..	6,850
Rounding .. .. *Charged* ..			..	..	..	..
Rounding .. .. Voted ..			−38	..	+30	..
Total, IV—Executive .. *Charged* ..						
Total, IV—Executive .. Voted ..			66,000	74,800	63,400	72,913

Item No.	DETAILED ACCOUNT No. 50-F. CIVIL WORKS. F.—Tools & Plant.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	SUMMARY	Rs.	Rs.	Rs.	Rs.
	(1) Financed from Ordinary Revenues. *Charged* ..	..	..	*1,600*	..
	(1) Financed from Ordinary Revenues. Voted ..	11,490	5,500	11,900	12,850
	(2) Financed from Central Road Funds* ..	..	18,300	13,000	16,060
	Total, F.—Tools and Plant .. *Charged* ..	..	..	*1,600*	..
	Total, F.—Tools and Plant .. Voted ..	11,490	23,800	24,900	28,910
	DETAILS				
	(1) FINANCED FROM ORDINARY REVENUES—				
	Chief Engineer in Sind (for Executive Engineer, Development and Research Division)	8,000	6,600	8,000	
	Superintending Engineer, Eastern Sind Circle	4,600	5,800	5,800	
	Superintending Engineer, Northern Sind Circle	14,500	18,700	16,600	
	Superintending Engineer, Rohri Canal Circle	3,200	3,000	3,400	
	Superintending Engineer, Southern Sind Circle	4,700	4,250	11,200	
	Superintending Engineer, Western Sind Circle	10,400	7,100	5,500	
	Special Road Engineer in Sind	10,500	6,000	6,000	
	Electrical Advisor to Government and Electrical Inspector in Sind	500	500	500	
	Total ..	56,400	51,950	57,000	44,331
	Deduct— (1) Tools and Plant charges transferred to other major Heads:				
	XVII.—A (1) Productive Works Lloyd Barrage Unified System (*vide* page 51)	−12,860	−9,700	−20,500	−31,481
	Non-Barrage Canals (*vide* page 51) ..	−2,120	−3,600	−6,200	
	XVII.—A (2) Unproductive Works (*vide* page 51)	−2,480	−400	−800	
	18-A (1) Works for which no capital Accounts are kept. (*vide* page 103) / (2) Miscellaneous. (*vide* page 104)	−1,570	−1,100	−2,600	
	68-A.—Irrigation Works.—(1) Productive—(*vide* page 269)				
	Lloyd Barrage Unified System. ..	−4,840	−3,600	−6,000	
	Non-Barrage	−700	−2,400	−2,500	
	(2) Unproductive (*vide* page 269) ..	−3,830	−200	−200	
	81—Civil Works. (*vide* page 272) ..	−100	−100	−160	
	(2)—Recoverable from other Governments, Department, etc—				
	32—Ecclesiastical	..	−310	−1,450	
	36—Scientific Departments	..	−60	..	
	50.—Civil Works—Central	..	−1,830	−3,090	
	Contribution Works (District Local Board Road Works financed from Central Road Funds)	−16,410	−23,150	..	
	Total ..	−44,910	−46,450	−43,500	−31,481
	Net Total, .. *Charged*	..		*1,600*	..
	Net Total, .. Voted	11,490	5,500	11,900	12,850

* The allotment under this head is placed at the disposal of the Special Road Engineer in Sind. No further details are therefore necessary.

Item No.	DETAILED ACCOUNT No. 50-G. CIVIL WORKS. G—Grants-in-aid.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Summary.					
	G.—(1) Financed from Ordinary Revenues	..	3,33,320	4,04,000	1,87,440	1,79,416
	G.—(2) Financed from Central Road Fund	..	5,47,200	7,71,700	..	..
	Total, G.—Grants-in-aid ..		8,80,520	11,75,700	1,87,440	1,79,416
	DETAILS.					
	G.—(1) Financed from Ordinary Revenues—					
1	Grants to Local Boards for Local Public Works in Sind ..	..	1,80,000	1,80,000	1,80,000	
2	Subsidy for the use of improved types of bullock carts in Sind ..	..	..	6,700	7,320	
3	Grants-in-aid to the Kotri Municipality in connection with the maintenance and repairs to the Protective Bund round Kotri ..	..	105	1,100	105	
4	Grants-in-aid to Municipalities and District Local Boards in Sind for the works to be done in the M. I. Depot, Karachi ..	..	15	100	15	
5	Grant-in-aid to District Local Boards in Sind equal to departmental charges recoverable from them on account of the execution by the Public Works Department of their roads shown in detailed account No. G-(2) Financed from Central Road Fund. ..		1,53,200	2,16,100	..	
	Total G—(1) Financed from Ordinary Revenues ..		3,33,320	4,04,000	1,87,440	1,79,416

Item No.	DETAILED ACCOUNT No. 50-G. **CIVIL WORKS.** **G.—Grants-in-Aid.**—*contd.*	Estimated cost. Gross.	Estimated cost. Net after deducting 1/7th chargeable to District Local Boards.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	DETAILS.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	G.-(2) Financed from Central Road Fund.							
	6/7th share of the cost of the following District Local Board roads, which have been approved by the Government of India—							
	Improving roads from :—							
6	Sujawal to Ferry ..	32,797	28,112	27,423	52,000	12,400	5,800	15,423
7	Sujawal to Mirpur Bathoro ..	27,582	23,642	21,144	2,600	16,500	3,500	4,644
8	Tatta to Kotri Allahrakhioshah	57,994	49,709	25,881	24,000	25,700	30,000	181
9	Mirpur Sakro to Gharo ..	21,742	18,636	11,389	7,200	11,000	12,900	389
10	Mirpur Bathoro to Jhok ..	13,803	11,831	7,049	5,100	6,900	8,000	149
11	Uderolal Station to Village ..	47,901	41,058	30,452	6,000	18,300	32,000	12,152
12	Tando Muhammad Khan to Mula Katiar	20,439	17,519	340	3,500	..	16,400	340
13	Tando Allahyar to Chambar ..	32,128	27,538	15,157	4,000	9,100	13,000	6,057
14	Tando Muhammad Khan to Jhok	55,262	47,367	18,056	13,700	17,400	30,500	656
15	Tando Bago to Pangrio ..	31,208	26,750	17,428	8,000	17,300	15,000	128
16	Pangrio to Jhudo	29,964	25,983	16,652	5,000	16,400	10,000	252
17	Shikarpur to Khanpur ..	14,146	12,125	10,630	1,200	6,900	4,000	3,730
18	Shikarpur to Ratodero ..	80,809	69,265	61,707	8,400	51,500	55,800	10,167
19	Bagarji to Chak	37,576	32,208	32,226	5,000	26,000	25,500	6,226
20	Sujawal to Ratodero ..	23,322	19,990	10,247	3,900	9,900	18,700	347
21	Shahdadkot to Sujawal ..	24,437	20,946	6,401	8,500	6,000	20,000	401
22	Nasirabad to Warah ..	18,004	15,432	7,065	3,900	7,000	7,000	65
23	Larkana to Mirokhan (*via* Mena Road)	38,307	32,835	4,185	8,000	4,000	29,000	185
24	Tando Adam to Berani ..	1,20,792	1,03,536	79,111	17,000	14,200	44,000	51,298
25	Nawabshah to 68th Mile Nasrat.	25,942	22,236	5,531	15,400	5,200	12,000	331
26	Bhiria to Tharushah ..	1,11,092	95,222	76,617	10,000	21,600	61,800	44,739
27	Shahdadpur to Jhol ..	2,72,206	2,33,319	1,30,781	60,000	44,300	1,02,000	78,711
28	Landhi to Sinjhoro ..	99,840	85,577	36,645	20,000	24,100	80,000	12,545
29	Shahpur to Sarhari	77,520	66,446	26,773	23,000	26,400	50,000	373
30	Tando Adam to Dalore ..	21,663	18,568	6,189	10,600	6,100	10,000	89
31	Jhol to Sanghar ..	1,24,939	1,07,091	82,747	10,000	15,200	67,000	61,151
32	Khipro to Mirpukhas ..	1,93,142	1,65,549	1,53,451	7,400	89,000	1,03,700	64,096
33	Samaro to Umarkot	46,419	39,788	23,851	12,000	24,000	39,000	..
34	Pangrio to Naokot	50,205	43,033	13,175	32,500	13,000	23,600	175
35	Digri to Tando Ghulamali ..	27,837	23,860	2,361	16,300	2,000	8,800	361
36	Jacobabad to Dodapur ..	41,551	35,615	22,452	8,000	17,000	30,000	5,452
37	Gouspur to Kandhkot	23,138	19,833	8,000	10,300	8,000	9,400	..
	Total, Carried over ..				4,22,500	5,72,400	9,78,400	3,80,813

Item No.	DETAILED ACCOUNT No. 50-G. **CIVIL WORKS.** **G.—Grants-in-aid.**—*contd.*	Estimated cost. Gross.	Estimated cost. Net after deducting 1/7th chargeable to District Local Boards.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	DETAILS.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	G.—(2) Financial from Central Road Fund.—(*contd*).							
	Total, brought forward ..	..	..	..	4,22,500	5,72,400	9,78,400	3,80,813
	Imroving road from :—							
38	Talti to Bubak Station ..	7,551	6,472	1,141	1,800	1,000	5,400	141
39	Mehar to Kakar *via* Khairpur Nathanshah. ..	32,722	28,047	579	3,200	..	29,000	579
40	Dadu-Johi to Valvani bridge road	16,006	13,719	2,261	3,500	2,200	12,000	61
41	Valvani bridge to Bahawalpur	15,558	13,335	1,563	900	1,500	14,500	63
42	Bhan to Chhini Road ..	33,368	28,601	109	9,800	..	22,000	109
43	Phulji to Phulji Station ..	13,911	11,924	226	900	..	12,900	226
44	Tando Allahyar to Nasarpur ..	16,820	14,417	9,366	2,000	5,600	..	2,611
45	Hyderabad to Sheikh Bhirkio ..	40,445	37,239	21,728	2,000	5,100	5,000	10,569
46	Mirpurkhas to Mirwah ..	1,42,825	1,22,421	51,926	57,900	43,070	..	4,481
47	Nawabshah to Jamsahib ..	8,967	7,686	5,093	1,600	4,900	..	5
48	Jagan to Hamayun	13,965	11,971	8,886	1,800	8,600	10,000	286
49	Ratodero to Sher Muhammad Thahim	41,435	35,516	6,623	22,000	6,000	10,000	623
50	Ratodero to Bosan	19,455	16,676	12,506	10,400	12,200	7,000	306
51	Jamesabad to Samaro ..	1,19,822	1,02,705	1,00,709	..	6,100	19,000	62,991
52	Dakhan to Madeji ..	15,841	13,578	11,554	..	11,500	13,400	54
53	Naodero to Ratodero ..	14,813	12,787	11,822	..	11,500	13,400	322
54	Shikarpur to Rustam ..	16,841	14,435	17,879	..	10,500	6,800	7,379
55	Matli to Tando-Ghulamalli ..	33,838	29,004	21,383	..	18,000	18,000	3,383
56	Talhar to Tando Bago ..	14,021	12,018	12,850	..	12,500	12,500	350
57	Sita Road to Khairpur Nathanshah	14,176	12,150	7,873	..	6,000	4,000	1,873
58	Bubak to Bubak Station ..	8,502	7,287	642	..	100	6,700	542
59	Garhi Khairo to Ghouspur ..	2,767	2,372	1,932	..	1,900	2,700	32
60	Garhi Khairo to Dodopur ..	12,370	10,594	10,545	..	−450	1,300	9,995
61	Shahdadkot to Kubo Saidkhan	19,897	17,055	11,116	..	3,500	3,000	6,862
62	Mirwah to Digri	14,352	12,302	12,378	..	8,000	10,000	4,303
63	Hyderabad to Tando Kaiser ..	23,601	20,229	21,391	..	— 500	..	11,008
64	Hyderabad to Masu Bhurgri ..	23,717	20,329	14,940	..	2,800	..	9,809
65	Hyderabad to Tando Fazul ..	31,416	26,928	19,650	..	600	..	11,804
66	Shahdadkot to Imambux Jamali	18,762	16,082	10,685	..	1,000	..	9,559
67	Dadu to Johi Road	20,719	17,759	14,495	..	400	4,000	11,774
68	Mirpur Bathoro to Khorewah ..	21,143	18,123	15,635	..	9,400	..	6,235
69	Humayun to Mian Sahib ..	7,957	6,821	7,592	..	−250	..	5,888
70	Mian Sahib to Thul	19,976	17,122	17,508	..	−2,800	2,000	16,359
	Total, carried over ..				5,40,300	7,62,370	12,23,000	5,81,395

Item No.	DETAILED ACCOUNT No. 50-G. 50.—CIVIL WORKS. G.—Grants-in-aid.—concld.	Estimated cost. Gross	Net after deducting 1/7th chargeable to District Local Boards.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	DETAILS.—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	G.-(2) Financed from Central Road Fund.—(*concld.*)							
	Total, bought forward ..				5,40,300	7,62,370	12,23,000	5,81,395
	Improving road from—							
71	Bakrain to Bakrain Station ..	9,092	7,793	5,044	..	5,000	8,500	44
72	Jamesabad to Mirwah ..	1,07,572	92,205	433	..	..	52,000	433
73	Laying 2" Carpet of pre-mixed chips directly over the road surface in miles 42/0 to 59/0 Karachi Kotri Road ..	1,05,801	90,687	34,300	6,900	34,300	..	..
	Work Originally classified as original work—Communications hence shown under Detailed Account No. 50-B. (2) financed from Central Road Fnnd				..	—29,970	—12,83,500	—5,81,872
	Total, G-(2) Financed from Central Road Fund ..				5,47,200	7,71,700	..	..

Item No.	DETAILED ACCOUNT No. 50-H. CIVIL WORKS. H.—Suspense.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
	SUSPENSE.				
	(1) Stock—				
	(*i*) Charges.	2,11,500	1,49,000	22,700	
	(*ii*) *Deduct*—Issues to Works and other credits	−2,12,350	− 1,61,000	−22,100	
	Net Total—Stock	−850	−12,000	600	19,722
	(2) London Stores.—				
	(*i*) Charges.—				
	(*a*) In England	2,500	1,700	1,500	5,553
	(*b*) In India	..	500	500	22
	(*ii*) *Deduct*—Credits (by transfer to Works and stock)	−2,500	−2,200	−2,000	−5,563
	Net Total—London Stores	..	..	..	12
	(3) Other Suspense Accounts.—				
	(*i*) **Charges.**	10,99,950	5,39,000	86,000	
	(*ii*) *Deduct*—Recoveries (credits) ..	−11,00,800	−5,47,000	−87,400	
	Net Total, Other Suspense Accounts ..	−850	−8,000	−1,400	4,014
	Total—Suspense (Voted)	−1,700	−20,000	−800	23,748

54.—FAMINE.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
54-A.—FAMINE RELIEF.					
Gratuitous Relief ... ... Voted ...		50,000	30,000	...	...
54-B.—TRANSFERS TO FAMINE RELIEF FUND.					
Transfer to Famine Relief Fund ... *Charged* ...		...	*33,000*	...	...
GRAND TOTAL ...		50,000	63,000	...	...
TOTAL ... { *Charged* ...		...	*33,000*	...	...
TOTAL ... { Voted ...		50,000	30,000	...	...

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55.—SUPERANNUATION ALLOWANCES AND PENSIONS.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—Superannuation and retired allowances for service rendered before 1st April 1936.	*Charged* ...	55-A	*6,60,000*	*6,46,000*	*6,40,000*	*6,54,961*
	Voted ...		11,15,000	11,50,000	11,00,000	11,24,853
Superannuation and retired allowances for service rendered on or after 1st April 1936.	*Charged* ...		*2,500*	*5,000*	...	*16,156*
	Voted ...		16,000	16,000	4,000	25,927
B.—Equated payments of commuted value of pensions transferred from capital (outside the Revenue Account)	*Charged* ...	55-B	...	...	...	*45,697*
	Voted ...		...	...	...	3,07,153
C.—Compassionate allowances—						
Compassionate allowances for service rendered before 1st April 1936.	*Charged* ..	55-C	...	...	...	...
	Voted ...		1,000	1,000	1,000	4,945
Compassionate allowances for service rendered on or after 1st April 1936.	*Charged* ...		...	...	...	...
	Voted ...		5,000	5,000	5,000	547
D.—Gratuities—						
Gratuities in respect of service rendered before 1st April 1936.	*Charged* ...	55-D	...	...	...	...
	Voted ..		1,000	500	2,000	1,565
Gratuities in respect of service rendered on or after 1st April 1936.	*Charged* ...		...	...	...	...
	Voted ...		3,000	3,300	4,000	5,069
E.—Contribution for pensions and gratuities of officers of the joint cadre establishment.	*Charged* ...		*1,55,800*	*1,29,200*	*1,33,900*	...
	Voted ...		10,300	14,800	14,800	...
F.—Pensions for distinguished and meritorious services or for political considerations.	*Charged* ...		*3,000*	*3,000*	*4,000*	*3,000*
	Voted ...		...	...	...	...
G.—Donations to Provident Funds. ...	*Charged* ...		...	...	...	...
	Voted ...		1,800	2,000	2,200	1,706
H.—Government contribution payable under the Indian Civil Service Family Pension Rules.	*Charged* ...		*500*	*700*	...	...
I.—Covenanted Civil Service Pensions—						
For service rendered before 1st April 1936.	*Charged* ...		*13,500*	*13,500*	*14,000*	*13,334*
For service rendered on or after 1st April 1936.	*Charged* ...		...	...	...	...
J.—Charges in England—						
In respect of service rendered before 1st April 1936.	*Charged* ...	55-E	*34,000*	*31,000*	*31,000*	*37,577*
	Voted ...		6,000	5,000	4,000	3,000
In respect of service rendered on or after 1st April 1936.	*Charged* ...		*2,000*	*1,000*	*1,000*	*969*
	Voted ...		1,000	1,000	...	60
K.—Loss or gain by Exchange. ...	*Charged* ...		...	...	...	*231*
	Voted ...		...	...	...	18
L.—*Deduct*—Pensionary charges transferred to Commercial Departments.	*Charged* ...	55-F	*—23,100*	*—24,500*	*—25,000*	*—24,873*
	Voted ...		—1,10,000	—1,10,300	—1,15,000	—1,24,523
Rounding	*Charged* ...		*—200*	*+100*	*+100*	...
	Voted ...		—100	—300	...	...
TOTAL ...			18,98,000	18,93,000	18,21,000	20,97,372
	Charged ...		*8,48,000*	*8,05,000*	*7,99,000*	*7,47,052*
	Voted ...		10,50,000	10,88,000	10,22,000	13,50,320

DETAILED ACCOUNT No. 55-A. SUPERANNUATION ALLOWANCES AND PENSIONS. A.—Superannuation and retired allowances.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.-1—(i) Superannuation and retired allowances for service rendered before 1st April 1936.	*Charged* ...	*30,000*	*36,000*	*15,000*	*25,503*
	Voted ...	11,15,000	11,50,000	11,00,000	11,24,853
A.-1—(ii) Excess over 85 per cent. paid to Bombay Government.	*Charged* ...	*6,30,000*	*6,10,000*	*6,25,000*	*6,29,458*
TOTAL ...	*Charged* ...	*6,60,000*	*6,46,000*	*6,40,000*	*6,54,961*
	Voted ...	11,15,000	11,50,000	11,00,000	11,24,853
A.-2—Superannuation and retired allowances for service rendered on or after 1st April 1936.	*Charged* ...	*2,500*	*5,000*	...	*16,156*
	Voted ...	16,000	16,000	4,000	25,927
TOTAL ...	*Charged* ..	*6,62,500*	*6,51,000*	*6,40,000*	*6,71,117*
	Voted ...	11,31,000	11,66,000	11,04,000	11,50,780

DETAILED ACCOUNT No. 55-B. SUPERANNUATION ALLOWANCES AND PENSIONS. B.—Equated Payments of commuted value of Pensions charged to Capital.					
B.—(1) Principal	*Charged* ...	...	...	...	*32,126*
	Voted ...	...	...	...	3,07,153
B.—(2) Interest	*Charged* ...	...	..	...	*13,571*
TOTAL ...	*Charged* ...	...	...	...	*45,697*
	Voted ...	...	...	...	3,07,153

DETAILED ACCOUNT No. 55-C. SUPERANNUATION ALLOWANCES AND PENSIONS C.—Compassionate allowances.					
C.—(1) Compassionate allowances for service rendered before 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	1,000	1,000	4,945
C.—(2) Compassionate allowances for service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	1,000	1,000	...
C.—(3) Miscellaneous Allowances and Rewards ...	Voted ...	4,000	4,000	4,000	547
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	6,000	6,000	6,000	5,492

DETAILED ACCOUNT No. 55-D. SUPERANNUATION ALLOWANCES AND PENSIONS. D.—GRATUITIES.					
D.-1—Gratuities in respect of service rendered before 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	500	2,000	1,565
D.-2—Gratuities in respect of service rendered on or after 1st April 1936.	*Charged* ...	...	...	...	...
	Voted ...	1,000	300	1,000	299
D.-3—Compassionate Fund Gratuities	Voted ...	2,000	2,000	2,000	1,381
D.-4—Write back of expenditure on gratuities to retrenched personnel	Voted ...	...	1,000	1,000	3,389
TOTAL ...	*Charged* ...	...	...	...	...
	Voted ...	4,000	3,800	6,000	6,634

DETAILED ACCOUNT No. 55-E.

SUPERANNUATION ALLOWANCES AND PENSIONS.

J.—Charges in England.

		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—Secretary of State for India—					
Superannuation	*Charged* ...	...	...	...	...
	Voted ...	...	...	...	...
B.—High Commissioner for India—					
Superannuation and Retired Allowances, General—					
In respect of service rendered before 1st April 1936	*Charged* ...	*34,000*	*31,000*	*31,000*	37,577
	Voted ...	6,000	5,000	4,000	3,000
In respect of service rendered on or after 1st April 1936	*Charged* ...	*2,000*	*1,000*	*1,000*	969
	Voted ...	1,000	1,000	...	60
Pensions under the Indian Civil Service Family Pension Rules ...	*Charged* ...	...	...	...	...
TOTAL ...	*Charged* ...	*36,000*	*32,000*	*32,000*	38,546
	Voted ...	7,000	6,000	4,000	3,060

DETAILED ACCOUNT No. 55-F.

SUPERANNUATION ALLOWANCES AND PENSIONS.

L.—DEDUCT—Pensionary Charges transferred to Commercial Departments.

		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
L.—Irrigation Departments—					
"XVII" (*vide* pages 49-50) ...	*Charged* ...	*—17,600*	*—19,400*	*—20,200*	
	Voted ...	—82,700	—87,200	—95,800	
"18" (*vide* page 103)	*Charged* ...	*—800*	*— 800*	*—900*	
	Voted ...	—3,700	— 3,500	— 4,500	
"68" Irrigation (including Lloyd Barrage and Canals Construction). (*vide* page 268).	*Charged* ...	*—4,800*	*— 4,300*	*— 3,200*	
	Voted ...	—22,300	—19,600	— 15,100	
For rounding...	*Charged* ...			—700	
	Voted ...			+400	
TOTAL ...	*Charged* ...	*—23,200*	*—24,500*	*—25,000*	—24,873
	Voted ...	—1,08,700	—1,10,300	—1,15,000	—1,24,523

55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Amount transferred from the head "83—Payments of commuted value of pensions"—					
Vide page 274	*Charged* ...	*25,000*	*15,000*	*20,000*	*24,729*
	Voted ...	1,80,000	2,44,000	2,00,000	1,74,687
	TOTAL ...	2,05,000	2,59,000	2,20,000	1,99,416

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56.—STATIONERY AND PRINTING.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
I.—Stationery—					
PURCHASE OF STATIONERY STORES	56-A	1,65,000	1,50,000	1,30,000	1,50,475
Deduct—VALUE OF STATIONERY SUPPLIED TO OTHER GOVERNMENTS AND PAYING DEPARTMENTS ...	56-B	—1,200	—2,000	—1,100	—244
II.—Printing—					
GOVERNMENT PRESSES	56-C	1,48,300	1,45,000	1,33,800	1,34,424
PRINTING AT PRIVATE PRESSES		4,000	4,000	...	3,834
COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS ...	56-D	75,000	75,000	75,000	69,080
Deduct—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS ...	56-E	—7,500	—6,000	—5,700	—2,836
CHARGES IN ENGLAND		11,400	16,000	16,000	1,23,154
LOSS OR GAIN BY EXCHANGE		...	...	...	743
TOTAL—Voted ...		3,95,000	3,82,000	3,48,000	4,78,630

DETAILED ACCOUNT No. 56-A. STATIONERY AND PRINTING. A—Purchase of Stationery Stores.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Purchase of Stationery Stores.				
A.—(1) Purchase of Stationery Stores	1,65,000	1,50,000	1,30,000	1,49,175
A.—(2) Honorarium to officers in connection with supply of Stationery Stores	...	...	...	1,300
TOTAL—Voted ...	1,65,000	1,50,000	1,30,000	1,50,475

DETAILED ACCOUNT No. 56-B. STATIONERY AND PRINTING. B—Deduct—Value of stationery supplied to other Governments and paying Departments.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
B—*Deduct*—Value of stationery supplied to other Governments and paying Departments—				
Government of India	—300	—600	—800	—26
Paying Departments	—900	—1,400	—300	—218
TOTAL—Voted ...	—1,200	—2,000	—1,100	—244

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Presses.	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
C.—GOVERNMENT PRESS, KARACHI.						
C.—(1) Pay of Officers—						
Manager (350—500)...	1	1	4,550		4,365	4,165
Leave salary			350		335	132
Total—Voted ...			4,900	4,700	4,700	4,297
C.—(2) Pay of Establishment—						
Assistant Manager (175—10—275)	1	1	2,250		2,140	...
Operatives (14—100)	77	76	61,050		52,050	50,298
Branch Supervision (45—170)	3	4	2,950		3,260	2,903
Auxiliaries (20—105)	16	16	6,000		6,050	5,134
Reading Branch (29—175)	16	16	9,700		9,950	8,743
Office Establishment—						
Superior establishment (30—150)	21	18	16,300		14,800	15,590
Inferior establishment (17—20)	8	8	1,750		1,750	
Leave salary			4,000		1,000	3,764
Lump deduction for probable savings			...		...	...
Total—Voted ...			1,04,000	1,00,000	91,000	86,432
C.—(3) Allowances, Honoraria, etc.—						
Travelling allowance (Ordinary)			...		...	...
Overtime allowance			1,300		1,300	1,189
House-rent and other allowances			2,500		2,500	2,180
Bonus			...		...	1,722
Total—Voted ...			3,800	4,000	3,800	5,091
Carried over ...			1,12,700	1,08,700	99,500	95,820

DETAILED ACCOUNT No. 56-C. STATIONERY AND PRINTING. C.—Government Press—*concld.*	Strength. 1940-41.	Strength. 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
Brought forward ...			1,12,700	1,08,700	99,500	95,820
GOVERNMENT PRESS, KARACHI—*concld.*						
C—(4) Contingencies—						
Non-contract contingencies—						
Telephone charges			210			
Rent, rates and taxes			700			
Service postage stamps			4,000		5,500	6,823
Repairs to plant and machinery			120			
Pay of inferior servant			220			
Office expenses and miscellaneous			250			
TOTAL ...			5,500	8,000	5,500	6,823
C—(5) Additions to Plant and Machinery			8,500	3,700	8,200	19,108
C—(6) Supplies and Services			6,100	6,500	5,600	6,171
C—(7) Stores—Raw Materials			5,500	6,100	5,000	4,659
C—(8) Provision for Depreciation			10,000	12,000	10,000	6,180
C—(9) Renewals and Replacements			4,850	1,800	1,800	4,419
Less—Amount transferred from the Depreciation Fund ...			—4,850	—1,800	—1,800	—4,419
Total—Voted ...			...	...	...	...
C—(10) *Deduct*—Cost of English Stores			...	...	...	—4,337
NET TOTAL—Voted ...			1,48,300	1,45,000	1,33,800	1,34,424

DETAILED ACCOUNT No. 56-D.

STATIONERY AND PRINTING.

D.—Cost of printing work done by other Governments.

D.—Cost of printing work done by other Governments—						
Charges payable to the Government of Bombay for printing of standard forms, etc., at Yerawda Prison Press ...			75,000	75,000	75,000	69,080

DETAILED ACCOUNT No. 56-E.

STATIONERY AND PRINTING.

E.—Deduct—Cost of printing work done for other Governments and paying Departments.

E—Deduct—Cost of printing work done for other Goverments and paying Departments—						
Government of India			—7,500	—6,000	—5,700	—2,836
Other paying Departments			...	...	...	...
TOTAL—Voted ...			—7,500	—6,000	—5,700	—2,836

57.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—Cost of Books and Periodicals	57-A	500	500	1,000	25
B.—Donations for charitable purposes	57-B	6,100	16,900	15,900	13,301
C.—Special Commissions of Enquiry	57-C	...	4,100	...	9,367
D.—Petty Establishments	57-D	.	...	...	...
E.—Irrecoverable temporary loans and advances written off	...	2,000	2,000	1,000	2,501
F.—Contributions	57-F	3,09,700	2,63,000	2,78,800	2,56,631
G.—Miscellaneous Durbar charges	57-G	2,000	...	2,000	1,433
H.—Loss by exchange on local transactions ...	...	...	400	...	...
I.—Miscellaneous and Unforeseen charges. Charged ...	57-I	*56,800*	*35,100*	...	...
Voted ...		19,900	1,70,000	2,600	2,354
K.—Charges in England ... ... Charged ...	57-K	*4,000*	*2,000*	...	...
For rounding Charged ...	...	*+200*	*—100*	...	...
Voted ...	...	—200	+100	—300	...
TOTAL ...		4,01,000	4,94,000	3,01,000	2,85,612
TOTAL ... *Charged* ...		*61,000*	*37,000*	...	...
Voted ...		3,40,000	4,57,000	3,01,000	2,85,612

DETAILED ACCOUNT No. 57-A.

MISCELLANEOUS.

A.—Cost of Books and Periodicals.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Sind Government's share of the total cost on account of the supply of un-official publications and news-papers to the High Commissioner for India.	500	500	1,000	25
TOTAL—Voted ...	500	500	1,000	25

DETAILED ACCOUNT No. 57-B.

MISCELLANEOUS.

B.—Donations for Charitable Purposes.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Grants-in-aid, etc.				
B.—(1) Donations to Institutions—				
Poor Box, City Magistrate's Court, Karachi	350	350	350	...
Societies for the Prevention of Cruelty to Animals	*	*	*	8,951
Karachi Children's Welfare Society	500	1,300	500	300
The Ida Rieu Poor Welfare Association, Karachi	500	10,500	10,500	...
The St. John's Ambulance Association, Karachi	1,000	1,000	1,000	...
Total ...	2,350	13,150	12,350	9,251
B.—(2) Other Expenditure—				
Charges for interring paupers	3,500	3,470	3,470	3,576
Maintenance of destitute persons	50	80	80	13
Total ...	3,550	3,550	3,550	3,589
B.—(3) Other vagrant charges—				
Deportation ...				

DETAILED ACCOUNT No. 57-C. MISCELLANEOUS. C.—Special Commissions of Enquiry.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
C-1.—REORGANISATION COMMITTEE.				
C-1.—(1) Pay of Officers—				
Secretary	...	...	...	4,800
C-1.—(2) Pay of Establishment—				
Assistants and Clerks	...		...	1,489
Inferior establishment	...		...	287
Total ...	...	...	...	1,776
C-1.—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...		...	1,675
House rent and other allowances (D. A.)	...		...	142
Total ...	...	...	...	1,817
C-1.—(4) Contingencies—				
Contingencies	...		...	164
TOTAL—C-1 ...	...	...	...	8,557
C-2.—FRONTIER ENQUIRY COMMITTEE.				
C-2.—(2) Pay of Establishment—				
Temporary Establishment	...	...	...	90
C-2—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...	1,000	...	223
TOTAL—C-2 ...	...	1,000	...	313
C-3.—WATER-COURSE COMMITTEE.				
C-3—(2) Pay of Establishment	...	...	...	40
C-3—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...	800	...	457
TOTAL—C-3 ...	...	800	...	497
C-4—ADVISORY BOARD UNDER SECTION 35 OF THE INDIAN ELECTRICITY ACT.				
C-4—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...	1,700	...	
TOTAL—C-4 ...	...	1,700	...	...
C-5—OM MANDLI TRIBUNAL.				
C-5—(3) Allowances, Honoraria, etc.—				
Travelling allowance	...	600	...	
TOTAL—C-5 ...	..	600	...	...
TOTAL—Voted ...	...	4,100	...	9,367

DETAILED ACCOUNT No. 57-D. MISCELLANEOUS. D.—Petty Establishments.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
D.-1—EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.				
D.-1—Rates and Taxes—				
D.-1.—(1) Contingencies—				
Remuneration for collecting local cess	...	...	...	...
Refunds	3,600	3,223	3,500	5,937
Total ...	3,600	3,223	3,500	5,937
D-1.—(2) *Deduct*—Receipts retained to meet charges	—3,600	—3,223	—3,500	—5,937
TOTAL—Voted ...	...	...	...	..

DETAILED ACCOUNT No. 57-F. MISCELLANEOUS. F.—Contributions.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
Guarantee to the Railway Board against loss in working the Khadro-Nawabshah Railway	36,000	...	..	...
Guarantee to the Railway Board against loss in working Sind Left Bank Feeder Railways	2,00,000	2,00,000	2,00,000	2,00,000
Guarantee to the Telegraph Office for taluka headquarter telegraph lines, trunk telephone lines, etc.	8,500	9,500	9,500	8,476
Reimbursement to Post and Telegraph Department for concessional rates on foreign state telegrams	150	300	300	86
TOTAL ... Voted ...	2,44,650	2,09,800	2,09,800	2,08,562
Grants to Local Boards for expenditure in connection with Local Board Elections	6,000	670	6,000	153
Grants to local bodies with non-official presidents— Towards salaries of Chief Officers, etc.	21,800	15,600	26,070	19,389
For the maintenance of clerical establishment	27,500	27,500	27,500	27,500
Grants to Societies for the Prevention of Cruelty to Animals	8,700	8,400	8,400	*
Grant to Karachi Municipality towards the cost of its lethal chambers ...	1,050	1,030	1,030	1,027
TOTAL ... Voted ...	65,050	53,200	69,000	48,069
TOTAL 57—F. ... Voted ...	3,09,700	2,63,000	2,78,800	2,56,631

DETAILED ACCOUNT No. 57-G.

MISCELLANEOUS.

G.—Miscellaneous Durbar charges.

G.-1.—DURBAR PRESENTS.

Grant at the disposal of M. S. G.	2,000	...	2,000	1,433
TOTAL—Voted ...	2,000	...	2,000	1,433

DETAILED ACCOUNT No. 57-I.

MISCELLANEOUS.

I.—Miscellaneous and unforeseen charges.

I—1. Expenditure in connection with Air Raid Precaution Measures.	*Charged* ...	13,800	7,100	...	...
	Voted ...	17,300	1,33,900	...	...
I—2. Unforeseen charges		2,500	11,000	2,500	2,300
I—3. Relief Measures in connection with Sukkur Riots		...	25,000	...	...
I—4. Miscellaneous charges for the treatment of patients at the Pasteur Institute		100	100	100	54
I—5. Payments to local bodies on account of sand and quarry fees	... *Charged* ...	33,650	25,000	...	...
I—6. Payments to local bodies on account of ferry tolls	... *Charged* ...	9,350	3,000	...	...
TOTAL—	*Charged* ...	56,800	35,100	...	...
	Voted ...	19,900	1,70,000	2,600	2,354

DETAILS.

I—1. Expenditure in connection with Air Raid Precaution Measures—

I—1. (1) Pay of Officers—

Air Raid Precautions Officer ... ... *Charged* ...	8,700	4,350		
TOTAL ... *Charged* ...	8,700	4,350	...	...

I—1. (2) Pay of Establishment—

	Strength 1940-41.				
Stenographer (120—200)	1	1,490			
Clerk (25—50)	1	360			
Peon	2	380			
TOTAL ... Voted ...		2,230	970	...	...

DETAILED ACCOUNT No. 57-I. MISCELLANEOUS. I.—Miscellaneous and unforeseen charges – *concld.*		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
I–1. (3) **Allowances, Honoraria, etc.—**					
Travelling allowance ... *Charged* ...	Fixed ...	*1,200*			
	Ordinary ..	*300*			
Travelling allowance ... ... Voted ...	Fixed ..	...			
	Ordinary ...	50			
House-rent and other allowances	*Charged* ..	760			
	Voted .	130			
TOTAL ...	*Charged* ...	*2,260*	*1,350*	...	...
	Voted ...	180	570	...	...
I–1·(4) **Contingencies.—**					
Non-contract contingencies—					
Telephone charges	...	3,190			
Other items	...	200			
Supplies and services	...	11,500			
TOTAL ...	Voted ...	14,890	1,32,360	...	...
I–1. (5) **Grants-in-aid, Contributions, etc.—**					
Leave contribution on account of Indian Police Officer payable to Bombay Government	*Charged* ..	*2,240*	*1,100*		
Contribution for passages of Officer of the Indian Police payable to the Bombay Government	*Charged* ...	*600*	*300*		
TOTAL ...	*Charged* ...	*2,840*	*1,400*	..	...
TOTAL ...	*Charged* ...	*13,800*	*7,100*	...	...
	Voted ...	17,300	1,33,900	...	...

DETAILED ACCOUNT No. 57-K.

MISCELLANEOUS.

K.-Charges in England.

HIGH COMMISSIONER FOR INDIA.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Sterling overseas pay	*Charged* ...	*4,000*	*2,000*		
TOTAL ...	*Charged* ...	*4,000*	*2,000*	...	...

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.	Detailed Account No.	Budget estimate, 1940-41.	Revised estimate, 1939-40.	Budget estimate, 1939-40.	Accounts, 1938-39.
		Rs	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(1)—*Productive.*					
Lloyd Barrage and Canals Construction Project.					
I.—Works ... Voted ...	68-A	9,62,500	10,14,000	8,26,000	13,39,376
II.—Establishment ... *Charged* ...	68-D	*86,600*	*95,600*	*80,000*	*1,02,473*
II.—Establishment ... Voted ...	68-D	2,91,200	3,31,600	2,95,900	4,07,780
III.—Tools and Plant ... Voted ...	68-E	2,840	3,600	5,400	2,734
IV.—Suspense ... ... Voted ...		...	...	...	—53,984
V.—*Deduct*—Receipts and Recoveries on Capital Account ... *Charged* ...	68-F	*—1,63,000*	*— 3,70,000*	*—8,53,000*	*—12,40,054*
V.—*Deduct*—Receipts and Recoveries on Capital Account ... Voted ...	68-F	...	...	...	...
VI.—Charges in England ... *Charged* ...	68-G	*29,200*	*4,600*	*4,600*	*9,827*
VI.—Charges in England ... Voted ...	68-G	3,400	15,100	15,100	...
VII.—Loss or gain by exchange *Charged* ...		...	*+ 20*	...	*67*
VII.—Loss or gain by exchange Voted ...		...	...	...	...
Deduct—Write back of capitalised interest to the head "17" (*Vide* page 98) ... *Charged* ...		*—6,91,000*	*—17,88,000*	...	..
Add—Interest on capital ontlay on Lloyd Barrage and Canals Construction project met from Loan Funds (transferred from "22" *vide* page 106) ... *Charged* ...		...	...	*3,87,000*	*8,42,433*
Add—Lump sum provision for re-grant of lapses.		...	...	...	...
Deduct—On account of probable lapses in the budget year.		...	...	...	...
Add or deduct—For rounding ... *Charged* ...		*+ 200*	*+ 280*	*+ 400*	...
Add or deduct—For rounding ... Voted ...		+60	+200	—400	...
Total ..		5,22,000	— 6,93,000	7,61,000	14,10,652
Total ... *Charged* ...		*—7,38,000*	*—20,57,500*	*—3,81,000*	*—2,85,254*
Total ... Voted ...		12,60,000	13,64,500	11,42,000	16,95,906

68—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget, Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.—*contd.*						
(1) *Productive.*—concld.						
Other than Lloyd Barrage and Canals Construction Project.						
I.—Works ...	.. Voted ...	68 B	1,39,000	6,75,000	3,39,000	3,15,936
II. Establishment ...	*Charged* ...	68-D	7,000	33,200	17,700	16,503
	Voted		32,500	1,49,100	83,900	85,995
III. Tools and plant ...	Voted ...	68-E	700	2,400	2,500	1,771
IV. Suspense	Voted		...	...	...	...
V. *Deduct*—Receipts and Recoveries on Capital Account	Voted ...		...	...	...	—875
VI. Charges in England ...	*Charged* ...		...	...	...	...
	Voted ...		...	...	...	...
VII. Loss or gain by exchange	*Charged* ...		...	+10	...	...
	Voted ..		...	..	...	...
Add—Lump sum provision for re-grant of lapses.			...	...	...	...
Deduct—On account of probable lapses in the budget year.			...	...	...	...
Add or deduct—For rounding ..	*Charged* ...		...	+290	—700	...
	Voted ...		—200	...	+600	...
Total ...			1,79,000	8,60,000	4,43,000	4,19,330
Total ...	*Charged* ...		7,000	33,500	17,000	16,503
	Voted ...		1,72,000	8,26,500	4,26,000	4,02,827
Total (1) Productive ...			7,01,000	1,67,000	12,04,000	18,29,982
Total ...	*Charged* ..		—7,31,000	—20,24,000	—3,64,000	—2,68,751
	Voted ...		14,32,000	21,91,000	15,68,000	20,98,733

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		Detailed Account No.	Budget estimate, 1940-41.	Revised estimate, 1939-40	Budget estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.—*contd.*						
(2)—*Unproductive.*						
I.—Works ...	... Voted ...	68-C	7,61,500	57,000	31,000	52,048
II.—Establishment	*Charged* ...	68-D	*37,900*	*2,800*	*1,600*	*2,719*
	Voted ...		1,77,900	12,600	7,600	14,167
III.—Tools and Plant	.. Voted ...	68-E	3,830	200	200	292
IV.—Suspense ...	... Voted ...		...	...	...	...
V.—*Deduct*—Receipts and Recoveries on Capital Account ...	... Voted ...		...	...	...	...
VI.—Charges in England ...	*Charged* ...		...	...	...	...
	Voted ...		..	...	...	...
VII.—Loss or gain by exchange	*Charged* ...		...	...	...	...
	Voted ...		...	...	...	...
Add—Lump sum provision for re-grant of lapses.			...	...	...	...
Deduct—On account of probable lapses in the budget year.			....	...	....	...
Add or deduct—For rounding ...	*Charged* ...		*+100*	*+200*	*+400*	...
	Voted ...		−230	+200	+200	...
Total ..			9,81,000	73,000	41,000	69,226
Total ...	*Charged* ...		*38,000*	*3,000*	*2,000*	*2,719*
	Voted .		9,43,000	70,000	39,000	66,507

68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
A.—IRRIGATION WORKS.—*concld.*			Rs.	Rs.	Rs.	Rs.
GRAND TOTAL.						
I.—Works	Voted ...	68-A, B & C.	18,63,000	17,46,000	11,96,000	17,07,360
II.—Establishment ...	*Charged*	68-A & D ...	*1,31,500*	*1,31,600*	*99,300*	*1,21,695*
	Voted ...		5,01,600	4,93,300	3,87,400	5,07,942
III.—Tools and Plant ...	Voted ...	68-E ...	7,370	6,200	8,100	4,797
IV.—Suspense	Voted ...	...	...	...	...	—53,984
V.—*Deduct*—Receipts and Recoveries on Capital Account	*Charged*	68-F ...	*—1,63,000*	*—3,70,000*	*—8,53,000*	*—12,40,054*
	Voted ...		...	...	...	—875
VI.—Charges in England ...	*Charged*	68-G ...	*29,200*	*4,600*	*4,600*	*9,827*
	Voted ...		3,400	15,100	15,100	...
VII —Loss or gain by exchange	*Charged* ...		...	*+30*	...	*67*
	Voted ...		...	...	...	..
Deduct—Write back of capitalised interest to the head "17" (*vide* page 98) ...	*Charged* ...		*—6,91,000*	*—17,88,000*	...	...
Add—Interest on capital outlay on Lloyd Barrage and Canals Construction Project met from Loan funds (transferred from "22" *vide* page 106) ...	*Charged* ...		...		*3,87,000*	*8,42,433*
Add—Lump sum provision for re-grant of lapses			...	...	...	...
Deduct—On account of probable lapses in the budget year			...	...	...	...
Add or deduct—For rounding ...	*Charged* ...		*+300*	*+770*	*+100*	...
	Voted ...		—370	+400	+400	...
Grand Total ...			16,82,000	2,40,000	12,45,000	18,99,208
Grand Total ...	*Charged* ...		*—6,93,000*	*—20,21,000*	*—3,62,000*	*—2,66,032*
	Voted ...		23,75,000	22,61,000	16,07,000	21,65,240

Item No.	DETAILED ACCOUNTS No. 68-A. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to revenue. WORKS.			Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	A.—IRRIGATION WORKS. (1) Productive.	Amount of Sanctioned Estimate. (Works outlay.)	Actual Outlay to end of 1938-39.	Rs.	Rs.	Rs.	Rs
	Lloyd Barrage and Canals Construction Project.	Rs	Rs.				
1	Lloyd Barrage and Canals Construction Project.	19,16,92,000	17,38,40,871	*9,62,500	10,14,000	8,26,000	(a) 13,39,376
	Total ...			9,62,500	10,14,000	8,26,000	13,39,376

**Statement showing the distribution of Rs. 9,62,500 for I.—Works for the Lloyd Barrage and Canals Construction Project under the head "68" for 1940-41.*

Name of Division.	I Head works.	II Main Canals and Branches.	III Distributaries.	IV Drainage and Protective Works.	V Water-courses.	VI Special Tools and Plant.	VII Losses on stock.	Protecting Bund System in Sind.	Total
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	[illegible]
Western Sind Circle.									
1. Rice Canals Division	...	6,950	43,700	...	75,450	...	...	...	[illegible]
2. Northern Dadu Division	...	1,500	27,900	...	4,100	...	...	...	[illegible]
3. Southern Dadu Division	...	1,000	1,02,025	18,400	12,375	...	...	...	[illegible]
Total, Western Sind Circle ...	...	9,450	1,73,625	18,400	91,925	...	...	...	[illegible]
Rohri Canal Circle.									
4. Rohri Division	...	...	...	...	4,000	...	...	...	[illegible]
5. Nasrat Division	...	...	...	...	2,000	..	...	...	[illegible]
6 Dad Division	...	...	...	...	5,000	...	...	...	[illegible]
7. Hala Division	...	...	...	...	10,000	...	...	...	[illegible]
Total, Rohri Canal Circle ...	...	...	...	..	21,000	...	...	...	[illegible]
Eastern Sind Circle.									
8. Mithrao Division	...	..	41,000	9,500	15,000	...	...	...	[illegible]
9. Southern Jamrao Division	...	...	...	...	500	...	...	...	[illegible]
Total, Eastern Sind Circle ...	...	...	41,000	9,500	15,500	...	...	...	[illegible]
Southern Sind Circle.									
10. Nasir Division	...	2,400	500	...	100	...	..	...	[illegible]
11. Hyderabad Division	...	...	..	...	...	...	...	...	[illegible]
	...	2,400	500	...	100	...	...	...	[illegible]
Northern Sind Circle.									
12. Barrage Division	2,63,000	...	...	...	...	...	...	...	[illegible]
13. Warah Division	...	1,200	15,400	3,400	5,000	...	...	...	[illegible]
14. Khirtar Division	...	...	27,300	33,300	1,400	...	...	...	[illegible]
Total, Northern Sind Circle ...	2,63,000	1,200	42,700	36,700	6,400	...	...	...	[illegible]
15. Development and Research Division	..	13,500	...	...	...	...	...	...	[illegible]
16. Mechanical Engineer in Sind...	...	...	...	...	...	4,000	100	...	[illegible]
17. Indus River Commission	...	...	...	...	...	...	...	16,000	[illegible]
18. *Add* for Revenue Officer's establishment charged to works...	...	...	...	..	...	...	...	...	[illegible]

Item No.	DETAILED ACCOUNTS No. 68-B. **Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue.** WORKS—*contd.*			Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	(I) PRODUCTIVE—*concld.* **Other than Lloyd Barrage and Canals Construction project.**	Amount of Sanctioned Estimate. (Works outlay.)	Actual Outlay to end of 1938-39.	Rs.	Rs.	Rs.	Rs.
	WORKS IN PROGRESS.	Rs.	Rs.				
	NORTHERN SIND CIRCLE.						
	Shikarpur Canals Division.						
	Sind Canal and Branches—						
2	Taking over Karia Yasinwah ...	22,890	18,557	2,000	9,300	...	...
	Begari Canals Division.						
	Begari Canal—						
3	Excavating Kaureja Branch *ex* Begari Canal with Hazara Distributary	2,42,889	...	1,22,000	80,000	...	...
4	Táking over Karia Khanwah ...	7,742	...	4,800	3,000	...	...
	Unherwah—						
5	Excavating Nar Minor *ex* mile 9 of Unherwah	13,210	...	10,200	3,000	...	...
	Total, Northern Sind Circle ...			1,39,000	95,300	...	..
	Works completed or to be completed including works transferred to unproductive class from 1940-41 ...			...	5,79,700	3,39,000	3,15,936
	Total (I) Productive other than Lloyd Barrage and Canals Construction Project.			1,39,000	6,75,000	3,39,000	3,15,936
	Total (I) Productive ...			11,01,500	16,89,000	11,65,000	16,55,312

Item No.	DETAILED ACCOUNT No. 68-C. Construction of Irrigation, Navigation, Embankment and Drainage works not charged to Revenue. WORKS—*contd.*	Amount of Sanctioned Estimate. (Works outlay).	Actual Outlay to end of 1938-39.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	II—UNPRODUCTIVE.			Rs.	Rs.	Rs.	
	NEW WORKS.						
	SOUTHERN SIND CIRCLE.						
	Karachi Canals Division.	Rs.	Rs.				
	Baghar Canal—						
1	Remodelling Ladhiawah *ex* Baghar Canal	10,802	...	2,000	...	...	...
2	Remodelling Ghar Ghaghi *ex* Baghar Canal	4,829	...	1,000	...	...	...
3	Remodelling Rajwah 37/10 *ex* Baghar and its Branches Dhurwah and Malkawah	20,735	...	5,000	...	...	...
4	Remodelling Khantiwah *ex* Baghar and excavating Shorki Distributary	71,115	...	20,000	...	...	...
5	Remodelling Nasirwah *ex* Baghar with Sanwalpur Minor ...	63,317	...	17,000	...	...	...
6	Removing bends of Baghar Canal...	5,42,844	...	80,000	...	...	...
	Total, New Works ...			1,25,000	...	...	...
	WORKS IN PROGRESS.						
	SOUTHERN SIND CIRCLE.						
	Karachi Canals Division.						
	Baghar Canal—						
7	Excavating Buhara Distributary ...	23,000	...	12,000	...	...	...
8	Remodelling Jhorewah ...	16,000	...	10,000	...	...	...
9	Remodelling Ghar Buharki ...	13,000	...	8,000	...	...	...
10	Baghar Tail Regulators ...	1,72,726	1,40,828	5,000	...	...	...
11	Constructing four distributaries above Cross Regulators at miles 30/6 and 48/2	1,10,709	38,557	20,000	...	...	...
12	Providing Hume Pipes in Katcha Outlets *ex* Baghar Canal ...	22,700	523	3,000	...	...	...
13	Constructing Cross Regulators at miles 30/6 and 48/2 of Baghar Canal	77,550	62,730	10,000	...	...	...
	Pinyari Canal—						
14	Excavating Daro Branch *ex* Pinyari Canal	18,47,783	39,098	5,10,000	...	...	...
	Indus Canals, Right Bank—						
15	Excavating Gulel Branch on Ghar Marho	44,057	4,003	13,100	...	...	...
	Kalri Canal—						
16	Improvements to the Kalri Canal System	7,93,648	7,66,873	8,400	17,000	5,000	3,238
	Fuleli Canals Division.						
	Indus Canals (other Canals in Fuleli Canals Division)—						
17	Improvements to Mulchand and other Canals	17,250	2,827	7,400	...	...	...
	Hassanali Canal—						
18	Improvements to Hassanali Canal ...	43,642	6,788	8,400	26,000	26,000	6,788
	Total, carried forward ...			6,15,300	43,000	31,000	10,026

Item No.	DETAILED ACCOUNT No. 68-C. **Construction of Irrigation, Navigation, Embankment and Drainage Works, not charged to Revenue.** WORKS—*concld.*			Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	(II) Unproductive—*concld.*	Amount of sanctioned estimate.	Actual outlay to end of 1938-39.	Rs.	Rs.	Rs.	Rs.
	SOUTHERN SIND CIRCLE—*concld.*	Rs.	Rs.				
	Total brought forward ...			6,15,300	43,000	31,000	10,026
	Fuleli Canals Division—concld.						
	Fuleli Canal—						
19	Improvements to the Fuleli Canal ...	37,37,100	32,32,066	*21,200	...	...	...
	Total Works in progress ...			6,36,500	43,000	31,000	10,026
	Works completed or to be completed.			...	14,000	...	42,022
	Total (II) Unproductive ...			7,61,500	57,000	31,000	52,048
	Grand Total—Works ...			18,63,000	17,46,000	11,96,000	17,07,360

******Statement showing the details of the individual works in connection with improvements to the Fuleli Canal System provided for in the Budget under the head "68".*

Serial No.	Name of work.	Amount provided in the rough project approved administratively under Government Resolution No. 2511/27, dated the 13th June 1929.	Cost as per detailed working estimate.	OUTLAY. Actual to end of 1938-39.	OUTLAY. Probable during 1939-40.	Budget estimate for 1940-41
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Acquiring land for improvements to the Fuleli Canal	...	23,280	396	10,094	12,900
2	Providing gates to Imamwah Jagir Head Regulator	...	...	...	...	5,800
3	Providing gates for Alibahar Jagir Head Regulator.	...	...	...	...	2,500
	Total ...	...	23,280	396	10,094	21,200

DETAILED ACCOUNT No. 68-D. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. ESTABLISHMENT.		Budget Estimate, 1940-41.	Revised estimate, 1939-40.	Budget estimate, 1939-40.	Accounts, 1938-39.
(I) PRODUCTIVE.		Rs.	Rs.	Rs.	Rs.
LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.					
SPECIAL ESTABLISHMENT.					
I.—CHIEF ENGINEER.					
(a) Pay of Officers—					
Leave salary	*Charged* ...	...	2,000	...	...
	Voted ...	...	400	...	...
2) Pay of Establishment—					
Leave salary	Voted ...	...	2,000	...	...
Total I—Chief Engineer ...	*Charged* ...	...	2,000	...	...
	Voted ...	...	2,400	...	...
III.—SUPERINTENDING ENGINEERS.					
Superintending Engineer	*Charged* ...	...	...	...	
(a) Pay of Officers—					
Leave salary	*Charged* ...	...	4,600	...	
	Voted ...	...	3,000	...	
(b) Pay of Establishment—					
Leave salary to Non-Gazetted establishment transferred from "50—Civil Works" (*vide* page 235)		1,600	4,000	2,200	
Total, III—Superintending Engineers ...	*Charged* ...	...	4,600	...	19,176
	Voted ...	1,600	7,000	2,200	25,325
IV—EXECUTIVE.					
(a) Pay of Officers—					
Assistant Engineers and Temporary Engineers, Mechanical Division	Voted ...	...	16,700	13,500	13,536
Leave salary	*Charged* ...	...	2,000	...	...
	Voted ...	...	2,000	...	...
Total ...	*Charged* ...	...	2000	...	...
	Voted ...	...	18,700	13,500	13,536
(b) Pay of Establishment—					
Clerks, overseers and draftsmen		...	...	...	
Temporary Establishment—Mechanical Division ...		...	9,800	8,400	
Leave salary		...	...	...	
Leave salary of Non-Gazetted establishment transferred from the head "50—Civil Works" (*vide* page 236) ...		10,600	15,000	10,400	
Total ...	Voted ...	10,600	24,800	18,800	12,951
(c) Allowances, Honoraria etc.—					
Travelling allowance—Mechanical Division ...	Voted ...	...	4,300	2,000	3,930
Total ...	Voted ...	...	4,300	2,000	3,930
(d) Contingencies—					
Non-contract contingencies		...	...	2,000	2,113
Pay of inferior servants		...	...	...	...
Total ...	Voted ...	...	1,900	2,000	2,113
Total, IV—Executive ...	*Charged* ...	..	2,000	...	...
	Voted ...	10,600	49,700	36,300	32,530
V—MEDICAL.					
(c) Allowances, Honoraria etc.—					
Travelling allowance	Voted ...	..	...	...	29
House rent and other allowances	Voted ...	...	...	...	476
Total, V—Medical ...	Voted ...	...	...	...	505

DETAILED ACCOUNT No. 68-D. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. ESTABLISHMENTS.—*contd.*		Strength. 1940-41.	Strength. 1939-40.	Budget estimate, 1940-41.	Revised estimate, 1939-40.	Budget estimate, 1939-40.	Accounts, 1938-39.
				Rs.	Rs.	Rs.	Rs.
Total Special Establishment—Brought forward ...	*Charged* ...			...	*8,600*	...	*19,176*
	Voted ...			12,200	59,100	38,500	58,360
VII.—SPECIAL REVENUE ESTABLISHMENT.							
(a) Pay of Officers—							
Revenue Officer	*Charged* ...	*1*	*1*	*18,900*	*18,000*	*18,000*	*10,485*
	Voted ...			...	...	...	10,677
Assistant Revenue Officer	*Charged* ...	*1*	*1*	*9,200*	*8,600*	*8,600*	*5,297*
Leave contributions of Revenue Officer ...	*Charged* ..			...	*2,590*	*2,590*	*3,918*
Leave contribution of Assistant Revenue Officer	*Charged* ...			*4,215*	*1,400*	*1,400*	
Chitnis to Revenue Officer	Voted ...			3,540	3,400	3,400	3,430
Leave salary	Voted ...			...	...	...	22
Total ...	*Charged* ...			*32,315*	*30,590*	*30,590*	*19,700*
	Voted ...			3,540	3,400	3,400	14,129
(b) Pay of Establishment—							
Temporary Establishment				33,756	30,000	33,490	24,255
Total ...	Voted ...			33,756	30,000	33,490	24,255
(c) Allowances, Honoraria etc.—							
Travelling allowance	*Charged* ...			*4,908*	*6,600*	*6,258*	*3,318*
	Voted ...			7,770	10,300	11,215	10,117
House-rent and other allowances	*Charged* ...			*1,341*	...	...	*752*
	Voted ...			4,375	...	...	3,437
Total ...	*Charged* ..			*6,249*	*6,600*	*6,258*	*4,070*
	Voted ...			12,145	10,300	11,215	13,554
(d) Contingencies—							
Non-contract contingencies—							
Rents, rates and taxes				300		300	
Country stationery and other petty purchases ...				300		600	
Postal, telegraph and M. O. Commission charges ...				1,100		1,000	
Carriage and parcels etc.				2,300		2,200	
Office furniture				500		400	
Miscellaneous				300		500	
Total ...	Voted ...			4,800	4,800	5,000	4,823
Rounding ...	*Charged* ...			*+36*	*+10*	*—48*	...
	Voted ...			+59	...	—5	...
Total, VII—Special Revenue Establishment ...	*Charged* ...			*38,600*	*37,200*	*36,800*	*23,770*
	Voted ...			54,300	48,500	53,100	56,761
Total, Special Establishment—Carried over ...	*Charged* ...			*38,600*	*45,800*	*36,800*	*42,946*
	Voted ...			66,500	1,07,600	91,600	1,15,121

DETAILED ACCOUNT No. 68-D. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. ESTABLISHMENT.—*concld.*		Budget Estimate, 1940-41.	Revised estimate, 1939-40.	Budget estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
Total Special Establishment Brought forward	*Charged* ...	*38,600*	*45,800*	*36,800*	*42,946*
	Voted ...	66,500	1,07,600	91,600	1,15,121
VIII—*Deduct*—Recoveries on account of cost of Establishment of Mechanical Division debitable to other heads of accounts, etc. and other precentage recoveries (*vide* pages 49, 50, 103 and 238)	Voted ...	...	...	...	—22,767
IX—Lump sum charges creditable to other Governments, Departments, etc. ...	Voted ...	...	...	...	5,000
Add—Establishment charges including charges in England transferred from the head "50—Civil Works" (*vide* page 232).	*Charged* ...	*45,500*	*47,300*	*41,000*	*56,491*
	Voted ...	2,13,200	2,12,600	1,93,900	2,94,592
Add—Pensionary charges transferred from the head "55" (*vide* page 248).	*Charged* ...	*2,500*	*2,500*	*2,200*	*3,036*
	Voted ...	11,500	11,400	10,400	15,834
Total (1) Productive Lloyd Barrage and Canals Construction.	*Charged* ...	*86,600*	*95,600*	*80,000*	*1,02,473*
	Voted ...	2,91,200	3,31,600	2,95,900	4,07,780
Other than Lloyd Barrage and Canals Construction Project.					
Add—Establishment charges including charges in England transferred from the head "50—Civil Works" (*vide* page 232).	*Charged* ...	*6,600*	*31,500*	*16,800*	*15,661*
	Voted ...	30,800	1,41,500	79,600	81,609
Add—Pensionary charges transferred from the head "55" (*vide* page 248).	*Charged* ...	*400*	*1,700*	*900*	*842*
	Voted ...	1,700	7,600	4,300	4,386
Total (1) Productive—Other than Lloyd Barrage and Canals Construction.	*Charged* ...	*7,000*	*33,200*	*17,700*	*16,503*
	Voted ...	32,500	1,49,100	83,900	85,995
Total, (1) Productive ...	*Charged* ...	*93,600*	*1,28,800*	*97,700*	*1,18,976*
	Voted ...	3,23,700	4,80,700	3,79,800	4,93,775
(2)—Unproductive.					
Add—Establishment charges including charges in England transferred from the head "50—Civil Works" (*vide* page 232).	*Charged* ...	*36,000*	*2,700*	*1,500*	*2,580*
	Voted ...	1,68,800	12,000	7,200	13,444
Add—Pensionary charges transferred from the head "55" (*vide* page 248).	*Charged* ...	*1,900*	*100*	*100*	*139*
	Voted ...	9,100	600	400	723
Total, (2) Unproductive ...	*Charged* ...	*37,900*	*2,800*	*1,600*	*2,719*
	Voted ...	1,77,900	12,600	7,600	14,167
GRAND TOTAL—Establishment ...	*Charged* ...	*1,31,500*	*1,31,600*	*99,300*	*1,21,695*
	Voted ...	5,01,600	4,93,300	3,87,400	5,07,942

DETAILED ACCOUNT NO. 68-E. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. TOOLS AND PLANT.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.				
(1) Productive.				
Lloyd Barrage and Canals Construction Project.				
Tools and Plant ... ... Voted ...	—2,000	...	—600	...
Add—Tools and Plant charges transferred from the head '50—Civil Works' (*vide* page 239) ... Voted ...	4,840	3,600	6,000	2,734
Total—Lloyd Barrage Unified System ... Voted ...	2,840	3,600	5,400	2,734
Other than Lloyd Barrage and Canals Construction Project.				
Add—Tools and Plant charges transferred from the head '50—Civil Works' (*vide* page 239) ... ... Voted ...	700	2,400	2,500	1,771
Total—Other than Lloyd Barrage Unified System ... Voted ...	700	2,400	2,500	1,771
Total—(1) Productive ... Voted ...	3,540	6,000	7,900	4,505
(2) Unproductive.				
Add—Tools and Plant charges transferred from the head '50—Civil Works' (*vide* page 239) ... ... Voted ..	3,830	200	200	292
Total—(2) Unproductive ...	3,830	200	200	292
GRAND TOTAL—Tools and Plant ... Voted ...	7,370	6,200	8,100	4,797

DETAILED ACCOUNT No. 68-F. Construction of Irrigation. Navigation, Embankment and Drainage Works not charged to Revenue. RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
A.—IRRIGATION WORKS.					
(1) *Productive.*					
Lloyd Barrage and Canals Construction Project.					
Sale of Plant	*Charged* ...	...	*—1,85,000*	*—1,95,000*	*—1,14,018*
Recovery of cost of water-courses from zamindars	*Charged* ...	*—1,04,000*	*—50,000*	*—6,34,000*	*—33,491*
Miscellaneous including adjustment of cost of land under water-courses	*Charged* ...	*—27,000*	*—1,20,300*	*—13,000*	*—25,803*
Recoveries from the Government of India on account of expenditure on Lloyd Barrage and Canals Construction Scheme in Nasirabad Section utilised to meet interest charges or payment of debt	*Charged* ...	*—32,000*	*—14,700*	*—11,000*	*—28,151*
Share of cost of Barrage payable by the Khairpur State	*Charged* ...	...	...	...	*—10,38,591*
Total ...	*Charged* ...	*—1,63,000*	*—3,70,000*	*—8,53,000*	*—12,40,054*

DETAILED ACCOUNT No. 68-G. Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue. CHARGES IN ENGLAND.					
(1) Productive.					
Lloyd Barrage and Canals Construction Project.					
Leave, deputation salaries, etc. ...	*Charged* ...	*29,200*	*4,600*	*4,600*	*9,827*
	Voted ...	3,400	15,100	15,100	...
Total ...	*Charged* ...	*29,200*	4,600	*4,600*	*9,827*
	Voted ...	3,400	15,100	15,100	...

81.—CIVIL WORKS NOT CHARGED TO REVENUE.		Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
			Rs.	Rs.	Rs.	Rs.
A. Original Works.—						
Miscellaneous	Voted ..	81-A.	21,000	12,300	17,700	25,175
B. Establishment	*Charged* ..	81-B.	*1,000*	*600*	*900*	*1,221*
	Voted ..	81-B.	4,700	2,635	4,500	6,018
C. Tools and Plant	Voted ..	81-C.	100	100	160	141
Rounding	*Charged* ..	..	..	*+400*	*+100*	..
Rounding	Voted ..	..	+200	−35	−360	..
	TOTAL ..	..	27,000	16,000	23,000	32,555
Total ...	*Charged* ..	..	*1,000*	*1,000*	*1,000*	*1,221*
Total ...	Voted ..	..	26,000	15,000	22,000	31,334

DETAILED ACCOUNT No. 81-A. CIVIL WORK NOT CHARGED TO REVENUE. A.—Original Works.		Estimated cost.	Expenditure to end of 1939-40.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works.—Miscellaneous. Western Sind Circle. (Karachi Buildings Division).							
Major Works in Progress.							
Preliminary Development of the Artillery Maidan, Karachi		10,72,500* (excluding departmental charges).	9,04,439	21,000	12,300	17,700	25,175
*(i) Construction of storm water channel	2,07,106						
(ii) Construction of roads, bridges and tree plantation, etc. ..	4,55,913						
(iii) Extension of Lloyd Avenue ..	19,421						
(iv) Drainage and water-supply ..	3,52,685						
(v) Maintenance of roads, trees, etc.	36,515						
(iv) Additions and alterations to buildings	860						
Total ..	10,72,500						
Total, Original Works—Voted ..				21,000	12,300	17,700	25,175

DETAILED ACCOUNT No. 81-B. CIVIL WORKS NOT CHARGED TO REVENUE. B—Establishment.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
SPECIAL ESTABLISHMENT.					
(*b*) Pay of establishment—Clerk (Special pay) ..		..	105	240	281
(*c*) Allowances, Honoraria, etc. ..		..	30	60	
ORDINARY ESTABLISHMENT.					
Add—Establishment charges (including charges in England) transferred from the head "50—Civil Works Provincial" (*vide* page 232)	*Charged* ..	*1,000*	*600*	*900*	*1,221*
	Voted ..	4,700	2,500	4,200	5,737
Total, Establishment	*Charged* ..	*1,000*	*600*	*900*	*1,221*
	Voted ..	4,700	2,635	4,500	6,018

DETAILED ACCOUNT No. 81—C. CIVIL WORKS NOT CHARGED TO REVENUE. C—TOOLS AND PLANT.				
Tools and Plant				
Add—Tools and Plant Charges transferred from the head "50—Civil Works—Provincial." (*vide* page 239) ..	100	100	160	141
Total—Voted ..	100	100	160	141

82—Other Provincial Works not charged to Revenue.	Detailed Account No.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
"Land Revenue."					
Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement, maintenance and other charges		1,500	42,000	41,000	9
Establishment ... ... Voted ...	82-A	1,400	1,300	1,200	1,287
Tools and plant		...	...	...	...
Deduct—Receipts of a capital nature		—50,000	—1,50,000	—3,00,000	—3,07,657
Add—Refunds		500	...	...	...
For rounding		—400	—300	—200	...
TOTAL ... Voted ...		—47,000	—1,07,000	—2,58,000	—3,06,361

DETAILED ACCOUNT No. 82-A.

Other Provincial works not charged to Revenue.

Establishment.

	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
Pay of Establishment—				
Clerk and peon	855		1,200	
Leave salary	125			
Total ...	980			
Allowances, Honoraria, etc.	198			
Contingencies	200			
Rounding	22			
Total—Voted ...	1,400	1,300	1,200	1,285
Add—Establishment charges including charges in England transferred from the head "50—Civil works" (*vide* page 231)	...	...	...	2
Total—Voted ...	1,400	1,300	1,200	1,287

83.—Payments of Commuted Value of Pensions.		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
83.—Payments of Commuted Value of Pensions—					
Payments of Commuted Value of Pensions	*Charged* ...	25,000	15,000	20,000	24,729
	Voted ...	1,80,000	2,44,000	2,00,000	1,74,687
Deduct—					
Amount financed from ordinary revenue (*vide* page 249)	*Charged* ...	—25,000	—15,000	—20,000	—24,729
	Voted ...	—1,80,000	—2,44,000	—2,00,000	—1,74,687
Capital portion written back to revenue ...	*Charged* ...	...	...	...	—32,126
	Voted ...	...	...	...	—3,07,153
Total ...	*Charged* ...	—25,000	—15,000	—20,000	—56,855
	Voted ...	—1,80,000	—2,44 000	—2,00,000	—4,81,840
	TOTAL ...	...	...	...	—3,39,279
	Charged ...	...		...	—32,126
	Voted ...	...	...	...	—3,07,153

85.—Payments to Retrenched Personnel.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
(1) Civil (Non-Commercial)—				
Gratuity ... ... Voted ...	...		...	36
(2) Irrigation—Joint Establishment—Public Works—				
Gratuity ... ... Voted ...	...		...	...
Deduct—Repayments out of revenue—				
(*a*) Expenditure transferred to "XVII—Irrigation, etc., Works for which Capital Accounts are kept—Working expenses" Voted ...	...		...	...
(*b*) Amount written back to "55.—Superannuation, etc." ... Voted ...	...	—1,000	—1,000	—3,389
TOTAL—Voted ...	...	—1,000	—1,000	—3,353

DEBT HEADS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
PUBLIC DEBT.				
A—Debt raised in India—				
III.—Loans from the Central Government—				
(a) Lloyd Barrage	8,54,000	22,56,000	4,66,000	3,86,889
(b) Other consolidated debt—				
(i) Portion of principal of the instalment towards repayment of advances for commuted value of pensions ...	...	...	...	3,58,400
(ii) Do. do. payments to retrenched personnel ...	...	1,000	1,000	
(iii) Do. do. other purposes	3,88,000	3,72,000	3,72,000	
TOTAL—*Charged* ...	12,42,000	26,29,000	8,39,000	7,45,289
UNFUNDED DEBT.				
State Provident Funds—				
General Provident Fund	7,00,000	7,00,000	4,24,000	7,51,966
Contributory Provident Fund	...	29,000	...	21,863
TOTAL	7,00,000	7,29,000	4,24,000	7,73,829
DEPOSITS NOT BEARING INTEREST.				
Famine Relief Fund—				
A.—Famine Relief Fund—				
Transfers to the Revenue Account	...	...	...	...
Loss on realisation of securities	...	...	...	...
B.—Investment of Account—				
Purchase of securities	69,000	34,000	...	48,992
TOTAL	69,000	34,000	...	48,992

DEBT HEADS.	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
DEPOSITS NOT BEARING INTEREST.—*contd.*				
Depreciation Reserve Fund—Government Presses	5,000	2,000	2,000	4,419
Transfers from Famine Relief Fund	...	...	...	...
Deposits of Local Funds—				
District Local Funds	47,83,000	47,83,000	45,64,000	45,24,164
Municipal Funds	11,21,000	11,21,000	11,75,000	11,46,875
Other Funds	26,11,000	26,11,000	23,86,000	24,63,175
TOTAL ...	85,15,000	85,15,000	81,25,000	81,34,214
Departmental and Judicial Deposits—				
Civil Deposits—				
Revenue Deposits	4,43,000	4,43,000	3,55,000	3,85,165
Civil Courts' Deposits	15,33,000	15,33,000	17,05,000	17,65,355
Criminal Courts' Deposits	22,000	22,000	26,000	25,935
Personal Deposits	69,94,000	69,94,000	71,62,000	67,33,791
Forest Deposits	58,000	58,000	48,000	53,493
Public Works Deposits	5,72,000	5,72,000	5,22,000	4,10,838
Trust Interest Funds...	50,000	98,000	50,000	49,673
Deposit account of the receipts under the Public Conveyance Act ...	...	...	...	43,141
Deposits for work done for public bodies or individuals... ...	1,000	1,000	...	675
Municipal Taxes on Government residential buildings	...	...	...	...
Unclaimed Deposits in the General Provident Fund	3,000	3,000	2,000	701
Unclaimed Deposits in the Contributory Provident Fund... ...	...	...	...	...
Deposits of fees received by Government servants for work done for private bodies	10,000	10,000	3,000	1,449
Deposits for weights and measures under the Bombay Weights and Measures Act, 1932	...	...	6,000	1,279
TOTAL ...	96,86,000	97,34,000	98,79,000	94,71,495

DEBT HEADS—*contd.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
DEPOSITS NOT BEARING INTEREST.—*concld.*	Rs.	Rs.	Rs.	Rs.
Other Accounts—				
Subventions from Central Road Fund	*13,57,000*	*9,95,000*	*16,83,000*	*8,09,683*
Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas—				
Grant for economic development and improvement of rural areas—				
(i) Grant to the Revenue Commissioner	*60,000*	*40,000*	*75,000*	*24,013*
(ii) Grant to the Director of Industries	*7,500*	*8,300*	*9,000*	*6,018*
(iii) Grant to the Director of Agriculture ...	*17,000*	*12,700*	*13,200*	*11,186*
Grant for the scheme for co-operative training and education ...	*2,900*	*7,300*	*7,300*	*6,347*
Grant for small-scale woollen industry	*11,400*	*4,100*	*16,100*	*6,026*
Rounding	*+100*	*−400*	...	...
TOTAL ...	*98,900*	*72,000*	*1,20,600*	*53,590*
Deposit Account of grants made by the Imperial Council of Agricultural Research—				
(i) Scheme for improvement of marketing in India	*15,000*	*20,700*	*17,300*	*19,618*
(ii) Scheme for the appointment of Disease Investigation Officer ...	*8,400*	*7,600*	*8,600*	*8,601*
Rounding	...	...	*+100*	...
TOTAL ...	*23,400*	*28,300*	*26,000*	*28,219*
Deposit Account of grant from the Central Government for the Development of Handloom Industries	*14,700*	*4,700*	*9,400*	*4,142*
Rounding	...	...	...	...
TOTAL ...	*14,700*	*4,700*	*9,400*	*4,142*
Central Cotton Committee Research Fund	*67,000*	*65,000*	*34,000*	*64,585*
Fund for Sind Buildings	*12,00,000*	*2,50,000*	*5,00,000*	*21,916*
TOTAL, Other Accounts ...	*27,61,000*	*14,15,000*	*23,73,000*	*9,82,135*

DEBT HEADS.—*concld.*		Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
		Rs.	Rs.	Rs.	Rs.
ADVANCES NOT BEARING INTEREST.					
Advances Repayable—					
Civil Advances—					
Advances for the purchase of passages	Voted ...	...	...	...	...
Objection book advances	Voted ...	1,60,000	1,60,000	2,29,000	1,66,960
Medical supplies for Military Department ...	...	...	...	...	...
Advances for repayment of refunds of revenue and deposits	Voted ...	3,000	3,000	1,000	920
Public Works Advances	Voted ...	12,000	12,000	9,000	11,449
Other Advances	Voted ...	...	...	...	...
Special Advances	Voted ...	...	...	...	...
Forest Advances	...	*1,28,000*	*1,28,000*	*1,19,000*	*1,21,036*
	Total ...	3,03,000	3,03,000	3,58,000	3,00,365
Permanent Advances—					
Permanent Advances, Civil	...	*2,000*	*2,000*	*3,000*	*2,899*
Accounts with the Government of Burma	...	...	...	...	...
Accounts with the Reserve Bank	...	*1,28,000*	*1,28,000*	*1,26,000*	*1,23,804*
	Total, Advances ...	4,33,000	4,33,000	4,87,000	4,27,068
TOTAL ...		*2,58,000*	*2,58,000*	*2,48,000*	*2,47,739*
	Voted ...	1,75,000	1,75,000	2,39,000	1,79,329
SUSPENSE.					
Suspense Accounts—					
Suspense Account	...	*1,000*	*1,000*	*44,000*	*41,431*
Central Accounts Office—Reserve Bank Suspense ...	...	*2,56,33,000*	*2,56,33,000*	*2,43,03,000*	*2,53,38,149*
Cash Balance Investment Account	...	*8,00,00,000*	*9,70,46,000*	*10,00,00,000*	*2,04,33,906*
Recoveries of Service Payments	...	*1,25,000*	*1,25,000*	*1,25,000*	*1,36,676*
Departmental Adjusting Account	...	*50,000*	*50,000*	*5,000*	*206*
	Total ...	*10,58,09,000*	*12,28,55,000*	*12,44,77,000*	*4,59,50,368*
Cheques and Bills	...	*3,23,000*	*3,23,000*	*3,06,000*	*3,03,748*
Departmental and similar Accounts—					
Civil Departmental Balances (Civil and P. W.) ...	...	*12,000*	*12,000*	*11,000*	*12,464*
	Total, Suspense ...	*10,61,44,000*	*12,31,90,000*	*12,47,94,000*	*4,62,66,580*

DEBT HEADS.—*concld.*	Budget Estimate, 1940-41.	Revised Estimate, 1939-40.	Budget Estimate, 1939-40.	Accounts, 1938-39.
	Rs.	Rs.	Rs.	Rs.
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.				
Loans to Municipalities, Port Funds, etc.—				
Loans to Municipalities	...	...	...	...
Loans to District and other Local Fund Committees	...	...	...	...
Loans to Land-holders and other Notabilities	...	...	...	...
Advances to Cultivators	1,40,000	61,000	31,000	18,980
Advances under Special Laws	...	...	...	...
Miscellaneous Loans and Advances	11,000	21,000	5,000	2,00,000
Total ...	1,51,000	82,000	36,000	2,18,980
Loans to Government Servants—				
House building advances	3,000	1,000	...	4,299
Advances for the purchase of motor cars...	19,000	27,000	15,000	18,831
Advances for the purchase of other conveyances	6,000	4,000	5,000	5,910
Passage Advances	2,000	1,000	...	...
Other Advances	...	...	...	...
Total ...	30,000	33,000	20,000	29,040
TOTAL—Voted ...	1,81,000	1,15,000	56,000	2,48,020
REMITTANCES.				
Other Local Remittances—				
Cash Remittances between treasuries	*3,01,64,000*	*3,01,64,000*	*3,07,40,000*	*2,72,44,520*
Forest Remittances	*9,25,000*	*9,25,000*	*9,23,000*	*9,24,923*
Public Works Remittances—				
Remittances into Treasuries	*7,33,000*	*7,33,000*	*7,48,000*	*8,43,863*
Public Works Cheques	*62,26,000*	*62,26,000*	*60,91,000*	*59,00,737*
Other Remittances	*11,92,000*	*11,92,000*	*11,80,000*	*11,76,748*
Transfers between Public Works Officers	*3,34,000*	*3,34,000*	*7,92,000*	*3,21,193*
Miscellaneous Remittances	*2,01,000*	*2,01,000*	...	*3,34,810*
Total ...	*3,97,75,000*	*3,97,75,000*	*4,04,74,000*	*3,67,46,794*
Remittances by Bills—				
Remittance Transfer Receipts—Local	*25,64,000*	*25,64,000*	*25,53,000*	*27,51,457*
Adjusting account between Central and Provincial Governments ...	*25,78,000*	*25,78,000*	*99,94,000*	*57,49,812*
Inter-provincial Suspense Accounts	*30,000*	*30,000*	*36,000*	*− 26,216*
Adjusting account with Railways	*2,00,000*	*2,00,000*	...	...
Total Remittances ...	*4,51,47,000*	*4,51,47,000*	*5,30,57,000*	*4,52,21,847*

APPENDICES.

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APPENDIX No. I.

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1940-41.		
		Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
8.—PROVINCIAL EXCISE.				
Leave and Deputation Salaries, etc.	87	...	3,500	3,500
Sterling Overseas Pay		...	...	...
Total, 8—Provincial Excise ...		...	3,500	3,500
10.—FOREST.				
Leave and Deputation Salaries, etc.	92	...	...	...
Sterling Overseas Pay		7,000	...	7,000
Total, 10—Forest ...		7,000	...	7,000
25.—GENERAL ADMINISTRATION.				
Salaries and expenses of the High Commissioner's establishment—	129			
Share of the cost of the High Commissioner's establishment debitable to Provincial Governments		...	21,320	21,320
Other items—				
Stores for India		...	80	80
Leave salaries and Deputation pay		...	14,960	14,960
Sterling Overseas Pay		34,940	...	34,940
Allowances, etc., to selected candidates for the Indian Civil Services ...		4,100	...	4,100
Other charges		...	240	240
Loss or Gain by Exchange		...	...	...
Total, 25—General Administration ...		39,040	36,600	75,640
27.—ADMINISTRATION OF JUSTICE.				
Leave and Deputation Salaries, etc.	139	14,900	6,000	20,900
Sterling Overseas Pay		2,000	...	2,000
Total, 27—Administration of Justice ...		16,900	6,000	22,900
28.—JAILS AND CONVICT SETTLEMENTS.				
Leave and Deputation Salaries, etc.	149	...	9,600	9,600
Sterling Overseas Pay		700	1,400	2,100
Total, 28—Jails and Convict Settlements ...		700	11,000	11,700
29—POLICE.				
Leave and Deputation Salaries, etc.	162	...	2,200	2,200
Sterling Overseas Pay		23,700	...	23,700
Total, 29—Police ...		23,700	2,200	25,900
Carried over ...		87,340	300	1,46,640

(*High Commissioner for India*).

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	3,000	3,000	..	3,000	3,000	...	...	...
...	...	...	...	...	...	...	...	...
...	3,000	3,000	...	3,000	3,000	...	...	...
...	...	...	...	...	...	*241*	...	241
7,000	...	7,000	*7,000*	...	7,000	*4,733*	...	4,733
7,000	...	7,000	*7,000*	...	7,000	*4,974*		4,974
...	23,200	23,200	...	20,000	20,000	...	20,293	20,293
...	120	120	...	...	...	*1,215*	108	1,323
...	1,200	1,200	...	..	...	...	...	...
26,360	...	26,360	*29,900*	...	29,900	*30,041*	...	30,041
5,440	...	5,440	*7,000*	...	7,000	...	...	...
...	...	...	...	...	...	*8,333*	...	8,333
120	80	200	...	...	...	*231*	74	305
31,920	24,600	56,520	*36,900*	20,000	56,900	*39,820*	20,475	60,295
19,000	...	19,000	*3,500*	3,300	6,800	*20,213*	...	20,213
2,200	...	2,200	*2,200*	...	2,200	*3,460*	...	3,460
21,200	...	21,200	*5,700*	3,300	9,000	*23,673*	...	23,073
...	700	700	...	7,400	7,400	*4,308*	...	4,308
700	4,000	4,700	*700*	2,000	2,700	*320*	4,000	4,320
700	4,700	5,400	*700*	9,400	10,100	*4,628*	4,000	8,628
...	3,000	3,000	...	1,300	1,300	*6*	5,572	5,578
20,000	...	20,000	*30,800*	...	30,800	*24,564*	...	24,564
20,000	3,000	23,000	*30,800*	1,300	32,100	*24,570*	5,572	30,142
80,820	35,300	1,16,120	*81,100*	37,000	1,18,100	*97,665*	30,047	1,27,712

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1940-41. Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ...		87,340	59,300	1,46,640
37.—EDUCATION.				
Leave and Deputation Salaries, etc. ...	174	...	...	...
Sterling Overseas pay ...		...	...	...
Total, 37—Education ...		...	...	...
38.—MEDICAL.				
Leave and Deputation Salaries, etc. ...	183	...	...	...
Sterling Overseas pay ...		10,320	...	10,320
For rounding ...		—20	...	—20
Total, 38—Medical ...		10,300	...	10,300
39.—PUBLIC HEALTH.				
Stores ...	191	...	...	...
Leave and Deputation Salaries, etc. ...		...	...	...
Sterling Overseas Pay ...		720	...	720
For rounding ...		—20	...	—20
Total, 39—Public Health ...		700	...	700
40.—AGRICULTURE.				
Leave and Deputation Salaries, etc. ...	200	...	...	...
Stores for India ...	...	...	...	...
		...	...	...
41.—VETERINARY.				
Leave and Deputation Salaries, etc. ...	204	...	...	...
Sterling Overseas Pay ...		4,800	...	4,800
Other charges ...		...	100	100
Total, 41—Veterinary ...		4,800	100	4,900
47.—MISCELLANEOUS DEPARTMENTS.				
Leave and Deputation Salaries, etc. ...	220	...	7,600	7,600
Total, 47—Miscellaneous Departments ...		...	7,600	7,600
50.—CIVIL WORKS.				
Leave and Deputation Salaries, etc. ...	231	...	6,100	6,100
Sterling Overseas Pay ...		29,100	4,800	33,900
Other charges ...		...	...	...
Suspense—stores ...	244	...	2,500	2,500
Total, 50—Civil Works ...		29,100	13,400	42,500
Carried over ...		1,32,240	80,400	2,12,640

(*High Commissioner for India*)—contd.

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
6	7	8	9	10	11	12	13	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
80,820	35,300	1,16,120	81,100	37,000	1,18,100	97,665	30,047	1,27,712
...	1,000	1,000	...	3,500	3,500	...	836	836
...	...	...	...	...	...	...	...	...
...	1,000	1,000	...	3,500	3,500	...	836	836
...	...	...	...	...	..	4,308	...	4,308
10,320	...	10,320	10,320	...	10,320	9,236	...	9,236
— 20	...	— 20	—20	...	—20	...	...	...
10,300	...	10,300	10,300	...	10,300	13,544	...	13,544
...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,308	...	4,308
720	..	720	800	..	800	320	...	320
— 20	...	— 20	...	...	...	...	...	...
700	...	700	800	...	800	4,628	...	4,628
...	...	...	...	12,800	12,800	3,608	...	3,608
...	2,100	2,100	...	...	...	...	1,769	1,769
...	2,100	2,100	...	12,800	12,800	3,608	1,769	5,377
...	...	...	...	...	...	11,508	...	11,508
4,800	...	4,800	4,800	...	4,800	2,436	...	2,436
...	100	100	...	..	...	...	161	161
4,800	100	4,900	4,800	...	4,800	13,944	161	14,105
	...	...	...	800	800	...	...	...
	...	...	...	800	800	...	...	...
57,500	1,000	58,500	57,500	1,000	58,500	50,749	3,272	54,021
21,300	1,600	22,900	21,300	1,600	22,900	27,946	4,800	32,746
...	...	...	...	...	...	...	...	...
...	1,700	1,700	...	1,500	1,500	...	5,553	5,553
78,800	4,300	83,100	78,800	4,100	82,900	78,695	13,625	92,320
1,75,420	42,800	2,18,220	1,75,800	58,200	2,34,000	2,12,084	46,438	2,58,522

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1940-41.		
		Charged.	Voted.	Total.
1	2	3	4	5
	Page.	Rs.	Rs.	Rs.
Brought forward ...		*1,32,240*	80,400	2,12,640
55.—SUPERANNUATION ALLOWANCES AND PENSIONS.				
Superannuation and retired allowances—General	248	*36,000*	7,000	43,000
Pensions under I. C. S., Family Pension Rules	...	...	...	...
Total, 55.—Superannuation Allowances and Pensions ...		*36,000*	7,000	43,000
56.—STATIONERY AND PRINTING.				
Stores	250	...	11,400	11,400
Total, "56—Stationery and Printing" ...		...	11,400	11,400
57.—MISCELLANEOUS.				
Sterling overseas pay.	257	*4,000*	...	4,000
Total, 57—Miscellaneous ...		*4,000*	...	4,000
68.—CONSTRUCTION OF IRRIGATION WORKS, ETC.				
Leave and Deputation Salaries, etc.	270	*29,200*	3,400	32,600
Sterling Overseas Pay		...	...	...
68.—Construction of Irrigation Works ...		*29,200*	3,400	32,600
GRAND TOTAL ...		*2,01,440*	1,02,200	3,03,640

(*High Commissioner for India*)—concld.

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged. 6	Voted. 7	Total. 8	Charged. 9	Voted. 10	Total. 11	Charged. 12	Voted. 13	Total. 14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,75,420	42,800	2,18,220	*1,75,800*	58,200	2,34,000	*2,12,084*	46,438	2,58,522
32,000	6,000	38,000	*32,000*	4,000	36,000	*38,546*	3,060	41,606
..	...	...	...	...	...	...	..	...
32,000	6,000	38,000	*32,000*	4,000	36,000	*38,546*	3,060	41,606
...	16,000	16,000	...	16,000	16,000	...	1,23,154	1,23,154
...	16,000	16,000	...	16,000	16,000	...	1,23,154	1,23,154
2,000	...	2,000	..	...	...	...	...	...
2,000	...	2,000	...	...	...	...	...	...
4,600	15,100	19,700	*4,600*	15,100	19,700	*9,827*	...	9,827
...	...	...	...	...	...	...	...	...
4,600	15,100	19,700	*4,600*	15,100	19,700	*9,827*	...	9,827
2,14,020	79,900	2,93,920	*2,12,400*	93,300	3,05,700	*2,60,457*	1,72,652	4,33,109

APPENDIX No. II.

Statement showing Expenditure in England

Major Head.	Reference to detailed Estimate.	Budget Estimate, 1940-41.		
		Charged.	Voted.	Total.
	Page.	Rs.	Rs.	Rs.
25.—GENERAL ADMINISTRATION.				
OTHER ITEMS.				
Leave Salaries of Governors etc.	129	...	..	...
Outfit and voyage allowances of Governors, etc.		2,660	...	2,660
Other charges		...	..	...
Loss or Gain by Exchange		...	...	...
Total, 25—General Administration ...		2,660	...	2,660
27.—ADMINISTRATION OF JUSTICE.				
Provision for possible expenditure in connection with criminal appeal cases	139	...	2,000	2,000
Total, 27.—Administration of Justice ...		...	2,000	2,000
GRAND TOTAL ...		2,660	2,000	4,660

(Secretary of State for India).

Revised Estimate, 1939-40.			Budget Estimate, 1939-40.			Accounts, 1938-39.		
Charged.	Voted.	Total.	Charged.	Voted.	Total.	Charged.	Voted.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	...	*19,405*	...	19,405
...	...	...	...	...	...	...	...	...
80	...	80	...	...	...	...	...	...
...	...	...	...	...	...	*122*	...	122
80	...	80	...	...	...	*19,527*	...	19,527
...	2,700	2,700	...	2,700	2,700	...	...	...
...	2,700	2,700	...	2,700	2,700	...	...	...
80	2,700	2,780	...	2,700	2,700	19,527	...	19,527

APPENDIX No. III.

APPENDIX No. III.

50.—CIVIL WORKS—PROVINCIAL.

SIND.

Pro forma account of Receipts and Expenditure from the Central Road Fund during the year 1940-41.

Serial No.	Year.	Particulars.		Receipts.	Expenditure.	Balance.	Remarks.
			Allotment from the Central Road Fund as Sind share. Rs.	Rs.	Rs.	Rs.	
1	1936-37 ..	Opening Balance (received from the Government of Bombay as Sind share)	8,15,763 (*a*) 3,28,771 (*b*)	8,15,763 (*a*) 3,28,771 (*b*)			(*a*) Balance on 31st March 1936 transferred from the Bombay Government. (*b*) Share of final allotment for 1935-36 transferred from the Government of Bombay.
		Received from the Government of India.	2,34,868 (*c*)	80,000			
				12,24,534	68,564	11,55,970	
2	1937-38 ..	Received from the Government of India.	2,63,155 (*d*)	....	4,11,125		(*c*) Revenue for the period from 1st April 1936 to 31st March 1937.
				12,24,534	4,79,689	7,44,845	
3	1938-39 ..	Received from the Government of India.	1,25,000 (*e*)				(*d*) Revenue for the period from 1st April 1937 to 31st March 1938.
		Adjustment of the excess credit afforded by the Government of Bombay.	−1,443	−1,443	7,99,700		(*e*) Provisional allocation of revenue of the first six months from 1st April 1938 to 30th September 1938.
				12,23,091	12,79,389	−56,298	
		Received from the Government of India.		5,43,023			
4	1939-40 ..	Approximate revenue share from the Government of India.	2,92,700 (*f*)	2,92,700 (*g*)			(*f*) Probable allocation of revenue of one year from 1st October 1938 to 30th September 1939.
		Probable recoveries from the District Local Boards on account of 1/7th cost of expenditure on the District Local Boards Roads.	2,15,375	2,15,375	9,94,800	....	(*g*) Before March 1940 these funds will most probably be sanctioned by the Government of India.
				22,74,189	22,74,189		
5	1940-41 ..	Anticipated revenue from the Central Road Fund.	11,15,964	11,15,964			
		Probable recoveries from the District Local Boards.	2,40,400	2,40,400	13,56,364		
			36,30,553	36,30,553	36,30,553	....	

APPENDIX No. IV.

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APPENDIX. No. IV.

50.—CIVIL WORKS—PROVINCIAL.

SIND.

Pro forma account of Receipts and Expenditure from the Fund for Sind Buildings for the year 1940-41.

Serial No.	Year.	Particulars.	Receipts.	Expenditure.	Balance.
			Rs.	Rs.	Rs.
1	1936-37 ..	Fund provided by the Government of India for Sind Buildings.	17,50,000	....	....
		Expenditure made by the Central Government through the Central Division, at Karachi.	....	1,29,496	16,20,504
2	1937-38 ..	Expenditure	....	20,875	15,99,629
3	1938-39 ..	Expenditure.	....	21,917	15,77,712
4	1939-40 ..	Expenditure	....	2,50,000	13,27,712
5	1940-41 ..	Expenditure	....	12,00,000	1,27,712

INDEX.

A

A—*concld.*

B

C

C—*contd.*

C.—*contd.*

C—*concld.*

D

E

F

F.—*concld.*

G

J.—*concld.*

L—*concld.*

P

P—*contd.*

Q

R

R—*contd.*

S

S.—*contd.*

S—*contd.*

T

U

U—*contd.*

V

W

KARACHI: PRINTED AT THE GOVERNMENT PRESS

NV

Government of the North-West Frontier Province

DETAILED ESTIMATES

FOR

DEMANDS FOR GRANTS

FOR THE YEAR

1940-41

N. B.—Throughout this Volume for the word " Voted " wherever it occurs, please read " Voted or authorised ".

Printed and Published by the Manager,
Government Stationery and Printing,
North-West Frontier Province,
Peshawar

1940

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AND

STATEMENT OF GRANTS

FOR THE YEAR

1940-41

GENERAL ABSTRACT
OF
RECEIPTS AND DISBURSEMENTS

Detailed Estimates

General Abstract of Receipts and

Figures are in

Heads of account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
REVENUE AND RECEIPTS	Rs.	Rs.	Rs.	Rs.
IV—Taxes on Income other than Corporation Tax ..	1,50	1,78	2,66	2,78
VII—Land Revenue (Gross) ..	20,63	22,06	21,92	21,92
Deduct—Revenue credited to Irrigation ..	2,22	2,06	2,30	2,22
Net Land Revenue	18,41	20,00	19,62	19,70
VIII—Provincial Excise	8,75	8,87	9,28	9,13
IX—Stamps	7,40	7,76	7,68	7,79
X—Foresets	5,97	5,00	4,85	4,77
XI—Registration	67	68	67	66
XII—Receipts under Motor Vehicles Acts ..	2,08	1,60	2,26	2,33
XIII—Other Taxes and Duties	59	58	89	1,34
XVII—Irrigation etc.—Works for which Capital Accounts are kept—				
Direct Receipts	19,05	20,78	22,54	21,87
Indirect Credits (Land Revenue due to Irrigation)	2,22	2,06	2,30	2,22
Gross Amount	21,27	22,84	24,84	24,09
Deduct—Working Expenses	9,08	8,12	10,20	8,95
Net XVII—Irrigation Receipts	12,19	14,72	14,64	15,14
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.	28	46	35	44
XX—Interest	58	54	69	50
XXI—Administration of Justice	1,58	1,55	1,85	1,72
XXII—Jails and Convict Settlements ..	1,95	1,82	1,75	1,77
XXIII—Police	28	24	24	24
XXVI—Education	1,15	1,03	1,16	1,13
XXVII—Medical	82	1,18	1,44	1,22
XXVIII—Public Health	14	37	21	20
XXIX—Agriculture	1,45	1,42	1,13	1,33
XXX—Veterinary	11	9	10	11
XXXI—Co-operation	14	15	13	14
XXXII—Industries	61	20	16	22
XXXIV—Broadcasting	..	..	..	..
XXXVI—Miscellaneous Departments ..	11	1	—3	1
XXXIX—Civil Works ..	9,71	5,40	8,16	6,01
XLI—Receipts from Electric Schemes—Malakand Hydro-Electric Schemes—				
Gross Receipts	2,34	4,60	4,20	5,60
Deduct—Working Expenses	84	2,38	2,34	2,58
Net XLI—Receipts from Electric Schemes ..	1,50	2,22	1,86	3,02
XLIV—Receipts-in-aid of Superannuation ..	24	18	23	21
XLV—Stationery and Printing	26	25	25	25
XLVI—Miscellaneous	2,36	2,55	2,63	3,79
XLIX—Grants-in-aid from Central Government ..	1,00,00	1,00,00	1,00,00	1,00,00
L—Miscellaneous adjustments between Central and Provincial Governments.	1	..	..	..
Total Revenue carried over ..	1,80,84	1,80,65	1,84,86	1,85,95

PROVINCE GOVERNMENT

for the year 1940-41

Expenditure

thousands of rupees

Heads of account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
EXPENDITURE CHARGED TO REVENUE				
7—Land Revenue	3,35	3,40	3,39	3,78
8—Provincial Excise	78	76	80	83
9—Stamps	31	24	30	30
10—Forest	3,81	3,89	3,58	3,45
11—Registration	11	11	12	13
12—Charges on account of Motor Vehicles Acts ..	15	15	43	28
13—Other Taxes and Duties ..	2	4	3	4
17—Interest on Works for which Capital Accounts are kept.	16	18	20	21
18—Other Revenue Expenditure financed from ordinary Revenue—				
A—Irrigation Works in charge of Public Works Officers.	1,90	1,83	1,19	2,32
A—Irrigation Works in charge of Civil Officers.	56	70	76	93
B—Navigation, Embankment and Drainage Works	2,14	2,91	2,70	1,74
19—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	83	19	46
22—Interest on Debt and other obligations ..	89	36	29	—8
23—Appropriation for Reduction or Avoidance of Debt.	1,51	1,51	1,51	1,51
25—General Administration ..	21,89	23,76	22,85	22,97
27—Administration of Justice ..	7,53	7,75	7,95	8,13
28—Jails and Convict Settlements ..	9,43	9,68	9,82	9,83
29—Police	33,28	33,74	35,43	34,21
36—Scientific Departments ..	5	4	5	4
37—Education	22,25	24,19	23,55	24,07
38—Medical	6,75	7,36	7,83	8,17
39—Public Health	1,77	2,06	1,58	1,81
40—Agriculture	2,37	2,82	2,44	2,91
41—Veterinary	1,60	1,65	1,61	1,75
42—Co-operation	1,21	1,21	1,24	1,50
43—Industries	62	1,18	40	68
43-A—Capital Outlay on Industrial Development ..	50	1,50	1,50	..
45—Broadcasting	..	4	4	4
47—Miscellaneous Departments ..		4	4	3
50—Civil Works	39,04	35,45	37,00	32,12
52—Interest on capital outlay on Electric Schemes	..	..	2,08	2,44
53—Capital outlay on Electric Schemes met out of revenues ..	..	..	..	3,50
54—Famine	10	10	11	10
55—Superannuation Allowances and Pensions ..	8,72	8,81	9,14	9,23
55-A—Commutation of Pensions financed from Ordinary Revenues.	1,63	1,50	1,15	1,10
56—Stationery and Printing ..	2,38	2,41	2,42	2,43
57—Miscellaneous	1,43	4,22	3,94	2,57
Total Expenditure charged to Revenue carried over.	1,78,30	1,86,42	1,87,66	1,85,53

NORTH-WEST FRONTIER

Detailed Estimates

General Abstract of Receipts and

Figures are in thousands

Heads of Account		Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Total brought forward	..	1,80,84	1,80,65	1,84,86	1,85,95
DEBT, DEPOSITS, ADVANCES, SUSPENSE AND REMITTANCE HEADS AND CASH BALANCES.					
PUBLIC DEBT					
Permanent Debt ..	..	..	..	..	..
Loans from the Central Government	..	..	..	..	..
UNFUNDED DEBT					
State Provident Funds ..	..	4,50	4,35	4,34	4,34
DEPOSITS AND ADVANCES					
DEPOSITS NOT BEARING INTERESTS—					
A—Sinking Funds					
Appropriation for reduction or avoidance of debt—					
Sinking Funds ..	..	1,51	1,51	1,57	1,63
Other Appropriations ..	..	..	..	..	..
Sinking Fund Investment Account	..	..	..	..	..
B—Reserve Funds					
Famine Relief Fund ..	..	12	11	11	11
General Police Fund ..	..	..	..	..	..
Depreciation Reserve Fund—Government Presses	..	13	14	16	14
Depreciation Reserve Fund—Electricity	..	..	..	92	60
Provincial Road Fund—other Account	..	..	..	53	1,00
C—Other Deposits Accounts					
Deposits of Local Funds ..	..	26,32	35,11	32,00	32,00
Departmental and Judicial Deposits—					
Civil Deposits ..	..	30,90	32,13	29,46	29,46
Other Accounts—					
Subvention from the Central Road Fund	..	6,91	2,50	4,83	3,00
Deposit Account of grant for Economic Development and improvement of rural areas	..	14	1,61	70	2,73
Deposit Account of grants made by the Imperial Council of Agricultural Research	..	18	36	26	38
Deposit Account of grants from the Central Government for the Development of Handloom Industries		5	4	4	4
ADVANCES NOT BEARING INTEREST					
Advances repayable ..	..	3,07	3,41	2,99	2,99
Permanent Advances ..	..	..	1	1	1
Account with Foreign Governments and Indian States	..	..	..	..	..
Account with the Government of Burma	..	15	12	18	18
Account with the Reserve Bank ..	..	1,03	1,00	1,06	1,06
SUSPENSE					
Suspense Accounts ..	..	2,15,80	70,90	2,17,05	1,79,05
Departmental and Similar Accounts	..	62	66	53	53
Cheques and Bills ..	..	48,32	49,67	47,68	47,68
MISCELLANEOUS					
Miscellaneous Government Account	..	..	..	..	..
Total Deposits and Advances	..	3,39,75	2,03,63	3,44,42	3,06,93
Loans and Advances by the Provincial Government	..	2,33	5,58	5,40	2,64
Advances from the Provincial Loans Fund	..	..	..	..	..
Remittances within India ..	..	1,60,70	1,96,45	1,53,09	1,53,09
Total Debt, Deposits, Advances, Suspense and Remittance Heads ..	..	5,02,78	4,05,66	5,02,91	4,62,66
Total Provincial Receipts	..	6,83,62	5,86,31	6,87,77	6,48,61
Opening Balance	..	45,01	11,15	20,11	25,68
Grand Total	..	7,28,63	5,97,46	7,07,88	6,74,29

of rupees

Heads of Account	Actuals, 1938-39	Budget Estimare, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Total brought forward ..	1,78,30	1,86,42	1,87,66	1,85,53
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.				
68—Construction of Irrigation, Navigation, Embankment and Drainage Works ..	24	..	..	..
81-A—Hydro-Electric Scheme	15,70	9,57	9,92	2,35
81—Capital Account of Civil Works outside the Revenue Account ..	3,25	..	..	..
83—Payments of Commuted Value of Pensions	..	..	..	..
Total Capital Expenditure not charged to Revenue ..	19,19	9,57	9,92	2,35
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.				
PUBLIC DEBT				
Permanent Debt	..	..	..	..
Loans from the Central Government				
UNFUNDED DEBT				
State Provident Funds	3,33	3,50	2,22	2,22
DEPOSIT AND ADVANCES				
DEPOSIT NOT BEARING INTERESTS—				
A—Sinking Funds				
Appropraiation for Reducation or Avoidance of Debt—				
Sinking Funds	..	1,51	1	1
Other Appropriations	..	..	..	..
Sinking Fund Investment Account	10	..	2,91	1,50
B—Reserve Funds				
Famine Relief Fund	..	10	10	
General Police Fund	..			
Depreciation Reserve Fund—Government Presses	21	22	23	24
Depreciation Reserve Fund—Electricity	..	..	..	..
Previncial Road Fund—other Accounts	..	..	..	..
C—Other Deposit Accounts				
Deposits of Local Funds	26,50	35,50	32,00	32,00
Departmental and Judicial Deposits :—				
Civil Deposits	30,51	29,31	28,68	28,54
Other Accounts :—				
Subvention from the Central Road Fund	6,83	2,50	4,87	3,00
Deposit Account of Grant for Economic Development and improvement of rural areas	80	1,82	1,25	2,73
Deposit Account of grants made by the Imperial Council of Agricultural Research	18	36	26	38
Deposit Account of grants from the Central Government for the development of handloom industries	23	4	4	4
ADVANCES NOT BEARING INTEREST.				
Advances repayable	3,03	3,41	2,99	2,99
Permanent Advances	..	..	1	1
Account with Foreign Government and Indian States	15	12	18	18
Account with the Government of Burma	1,10	1,03	1,06	1,06
Account with the Reserve Bank				
SUSPENSE.				
Suspense Accounts	2,28,72	57,91	2,03,97	1,79,06
Departmental and Similar Accounts	55	66	55	55
Cheques and Bills	48,31	49,67	47,68	47,68
MISCELLANEOUS.				
Miscellaneous Government Account	..	..	..	..
Total Deposits and Advances ..	3,50,55	1,87,66	3,29,01	3,02,19
Loans and Advances by the Provincial Government	2,03	3,14	2,52	1,80
Advances from the Provincial Loans Fund				
Remittances within India	1,58,45	1,96,45	1,53,09	1,53,09
Total Debt, Deposits, Advances, Suspense, and Remittance Heads	5,11,03	3,87,25	4,84,62	4,57,08
Total Provincial Disbusements ..	7,08,52	5,83,24	6,82,20	6,44,96
Closing Balance ..	20,11	14,22	25,68	29,33
Grand Total ..	7,28,63	5,97,46	7,07,88	6,74,29

Statement showing the distribution of the expenditure of the North-West Frontier Province Government for 1940-41 between **"Voted or Authorised"** *and* **"Charged"**

(In thousands of rupees)

Heads of account	Budget Estimate, 1940-41		
	Voted or Authorized	Charged	Total
	Rs.	Rs.	Rs.
7—Land Revenue	3,60	18	3,78
8—Provincial Excise	83	..	83
9—Stamps	30	..	30
10—Forest	3,16	29	3,45
11—Registration	13	..	13
12—Charges on account of Motor Vehicles Acts ..	19	9	28
13—Other Taxes and Duties ..	3	1	4
17—Interest on Irrigation Works ..	..	21	21
18—Irrigation, Navigation, Embankment, etc.—			
A.—Irrigation Works in charge of Public Works Officers.	2,14	18	2,32
A.—Irrigation Works in charge of Civil Officers ..	93	..	93
B.—Navigation, Embankment and Drainage Works.	1,63	11	1,74
19—Construction of Capital Irrigation, etc., Works financed from Ordinary Revenues.	44	2	46
22—Interest on Ordinary Debt ..	..	—8	(—) 8
23—Appropriation for Reduction or Avoidance of Debt.	..	1,51	1,51
25—General Administration ..	14,43	8,54	22,97
27—Administration of Justice ..	5,68	2,45	8,13
28—Jails and Convict Settlements ..	9,27	56	9,83
29—Police	31,28	2,93	34,21
36—Scientific Departments ..	4	..	4
37—Education	23,91	16	24,07
38—Medical	6,85	1,32	8,17
39—Public Health	1,51	30	1,81
40—Agriculture	2,91	..	2,91
41—Veterinary	1,75	..	1,75
42—Co-operation	1,50	..	1,50
43—Industries	68	..	68
43-A—Capital outlay on Industrial Development ..	..	..	..
45—Broadcasting	4	..	4
47—Miscellaneous Departments ..	3	..	3
50—Civil Works	30,76	1,36	32,12
52—Interest on Capital outlay on Electric Schemes..	..	2,44	2,44
53—Capital outlay on Electricity Schemes met out of Revenue.	3,50	..	3,50
54—Famine	..	10	10
55—Superannuation Allowances and Pensions ..	7,64	1,59	9,23
55-A—Commutation of pensions financed from Ordinary Revenues.	90	20	1,10
56—Stationery and Printing ..	2,38	5	2,43
57—Miscellaneous	2,57	..	2,57
63—Extraordinary Charges ..	..	..	..
Total Expenditure charged to Revenue ..	1,61,01	24,52	1,85,53
CAPITAL EXPENDITURE NOT CHARGED TO REVENUE.			
68—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	..	..
81—Capital Account of Civil Works outside the Revenue Account.	..	..	..
81-A—Hydro-Electric Schemes ..	2,35	..	2,35
83—Payment of Commuted Value of Pensions ..	..	..	..
Total Capital Expenditure not charged to Revenue..	2,35	..	2,35
Carried over ..	1,63,36	24,52	1,87,88

Statement showing the distribution of the expenditure of the North West Frontier Province Government for 1940-41 under Debt Heads—concluded

(In thousands of rupees)

Heads of Account	Budget Estimate 1940-41
	Rs
Total brought forward ..	1,87,88
DEBT, DEPOSITS, ADVANCES, SUSPENSE, AND REMITTANCE HEADS AND CASH BALANCES.	
PUBLIC DEBT.	
ermanent Debt ..	..
oans from the Central Government ..	..
UNFUNDED DEBT.	
tate Provident Funds ..	2,22
DEPOSIT AND ADVANCES.	
DEPOSITS NOT BEARING INTERESTS—	
A.—Sinking Funds.—	
ppropriation for reduction or avoidance of debt—	
Sinking Funds ..	1
Other Appropriations ..	..
Sinking Fund Investment Account ..	1,50
B—Reserve Funds.	
amine Relief Fund ..	..
eneral Police Funds ..	..
preciation Reserve Funds—	
Government Presses ..	24
Electricity ..	..
Provincial Road Fund—Other Account ..	—
C—Other Deposit Accounts.	
posits of Local Funds ..	32,00
partmental and Judicial Deposits :—	
Civil Deposits ..	28,54
Other Accounts :—	
Subvention from the Central Road Fund ..	3,00
Deposit Account of Grant for Economic Development and Improvement of Rural Areas ..	2,73
Deposit Account of grants made by Imperial Council of Agricultural Research ..	38
Deposit Account of grants from the Central Government for the development of handloom industries ..	4
ADVANCES NOT BEARING INTEREST.	
vances repayable (Grant No. 32) ..	2,99
rmanent Advances ..	1
count with Foreign Governments and Indian States ..	..
count with the Government of Burma ..	18
count with the Reserve Bank ..	1,06
SUSPENSE.	
pense Accounts ..	1,79,06
partmental and Similar Accounts ..	55
eques and Bills ..	47,68
MISCELLANEOUS.	
cellaneous Government Account ..	..
Total Deposits and Advances ..	3,02,19
ans and Advances by the Provincial Government (Grant No. 33) ..	1,80
vances from the Provincial Loans Fund ..	..
mittances within India ..	1,53,09
tal Debt, Deposits, Advances, Suspense and Remittance Heads ..	4,57,08

SCHEDULE OF EXPENDITURE.
(1940-41)

Grant No.	Major Heads included in the grant	Voted or authorised	Charged	Total
		Rs.	Rs.	Rs.
1	7—Land Revenue	3,60,000	*18,000*	3,78,000
2	8—Provincial Excise	83,000	..	83,000
3	9—Stamps	30,000	..	30,000
4	10—Forest ..	3,16,000	*29,000*	3,45,000
5	11—Registration	13,000	..	13,000
6	12—Charges on account of Motor Vehicles Acts.	19,000	*9,000*	28,000
7	13—Other Taxes and Duties	3,000	*1,000*	4,000
8	XVII—Irrigation—Working Expenses .. 17—Interest on Irrigation Works .. 18—Other Irrigation Expenditure financed from Ordinary Revenue.	6,40,000	*21,000*	6,61,000
9	19—Construction of Capital Irrigation Works charged to Revenue.	28,000	..	28,000
	68—Construction of Irrigation Works—Capital Expenditure not charged to Revenue.	..	..	..
10	Establishment, Pensionary and Tools and Plant charges of the Public Works Department.	11,07,000	*1,67,000*	12,74,000
11	22—Interest on Debt and other Obligations.. 23—Reduction or Avoidance of Debt ..	..	*1,43,000*	1,43,000
12	25—General Administration ..	14,43,000	*8,54,000*	22,97,000
13	27—Administration of Justice	5,68,000	*2,45,000*	8,13,000
14	28—Jails and Convict Settlements ..	9,27,000	*56,000*	9,83,000
15	29—Police	31,28,000	*2,93,000*	34,21,000
16	37—Education	23,91,000	*16,000*	24,07,000
17	38—Medical .. .. 39—Public Health	8,36,000	*1,62,000*	9,98,000
18	40—Agriculture	2,91,000	..	2,91,000
19	41—Veterinary	1,75,000	..	1,75,000
20	42—Co-operation	1,50,000	..	1,50,000
21	43—Industries	68,000	..	68,000
22	43—A—Capital outlay on Industrial development.	..	..	..
23	45—Broadcasting	4,000	..	4,000
	Total carried over ..	1,25,80,000	*20,14,000*	1,45,94,000

Grant No.	Major Heads included in the grant	Voted	Charged	Total
		Rs.	Rs.	Rs.
	Brought forward ..	1,25,80,000	*20,14,000*	1,45,94,000
24	36—Scientific Departments .. 47—Miscellaneous Departments .. 57—Miscellaneous	2,64,000	..	2,64,000
25	50—Civil Works	26,53,000	*57,000*	27,10,000
26	54—Famine Relief	..	*10,000*	10,000
27	55—Superannuation Allowances and Pensions	7,64,000	*1,59,000*	9,23,000
28	55-A—Commutation of Pensions financed from Ordinary Revenues.	90,000	*20,000*	1,10,000
29	56—Stationery and Printing ..	2,38,000	*5,000*	2,43,000
30	XLI—Hydro-Electric Schemes—Working Expenses. 52—Interest on Capital Outlay on Electric Schemes. 53—Capital Outlay on Electric Schemes met out of Revenue. 81-A—Hydro-Electric Schemes (Capital Expenditure). Establishment and Pensionary Charges ..	8,43,000	*2,44,000*	10,87,000
31	81—Capital Account of Civil Works outside the Revenue Account.	..	..	..
32	Advances not bearing interest—Advances repayable.	82,000	..	82,000
33	Loans and Advances by the Provincial Government.	1,80,000	..	1,80,000
	Grand Total —	1,76,94,000	*25,09,000*	2,02,03,000

PART II

DETAILED ESTIMATES OF REVENUE AND EXPENDITURE

DETAILED ESTIMATES

OF

REVENUE

IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

Head of Department—Secretary to Government, Finance Department

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Taxes on Income other than Corporation Tax—Share of net proceeds assigned to the North-West Frontier Province.	1,50,000	1,78,000	2,66,000	2,78,000
Total ..	1,50,000	1,78,000	2,66,000	2,78,000

VII—LAND REVENUE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

SUMMARY.	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Ordinary Revenue—					
Fixed Collections	..	17,15,893	18,40,000	18,40,000	18,40,000
Fluctuating Collections	..	1,64,409	1,85,000	1,88,000	1,88,000
Total Ordinary Revenue ..	..	18,80,302	20,25,000	20,28,000	20,28,000
Sale of Government Estates	..	725	1,000	400	400
Sale-proceeds of waste lands and Redemption of Land Tax.	..	..	100	100	100
Rates and Cesses on Lands—					
Cess on Wards and Minor Estates	..	2,280	2,000	2,000	2,000
Other Items	..	73	..	..	..
Recoveries of overpayments	..	841	2,000	500	500
Collection of Payments for Services rendered ..	..	..	..	400	400
Recoveries of leave salary contribution of officers lent to Foreign Service.	..	202	1,000	200	200
Other Recoveries	..	876	..	..	..
Miscellaneous	VII-A	1,84,892	1,80,000	1,66,430	1,66,430
Gross Total ..	..	20,70,191	22,11,100	21,98,030	21,98,030
Deduct—Refunds	..	6,887	5,000	6,000	6,000
For rounding	..	..	—100	—30	—30
Total Land Revenue ..	..	20,63,304	22,06,000	21,92,000	21,92,000
Deduct—Portion of Land Revenue due to Irrigation transferred to "Irrigation".	..	2,22,470	2,06,000	2,30,000	2,22,000
Net Land Revenue ..	..	18,40,834	20,00,000	19,62,000	19,70,000

DETAILED ACCOUNT No. VII-A—LAND REVENUE—MISCELLANEOUS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Mutation fees	34,139	33,000	33,500	33,500
Fines and recoveries of Revenue Department	10,024	6,000	6,000	6,000
Rent of land leased for a single year or harvest	816	1,000	700	700
Receipt from *Tirni* or grazing dues	98,447	95,000	90,000	90,000
Receipts from mines and quarries, etc.	10,702	17,000	8,400	8,400
Haq-ul-tahsil	1,884	2,000	2,030	2,030
Canal royalty rate	2,425	2,000	2,000	2,000
Revenue *talbana*	5,010	6,000	5,000	5,000
Revenue record room receipts	6,692	6,000	6,800	6,800
Cattle tax	..	..	..	..
Miscellaneous	14,753	12,000	12,000	12,000
Total Miscellaneous ..	1,84,892	1,80,000	1,66,430	1,66,430

VIII—PROVINCIAL EXCISE.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Summary	Detailed Account No.	Actuals 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Country Spirits	**VIII-A**	**5,33,916**	**6,04,000**	**6,10,500**	**5,94,000**
Malt Liquors	..	**9,253**	**7,000**	**10,000**	**10,000**
Wines and Spirits (Foreign Liquors other than Bear, Medicated Wines and Commercial Spirits).	..	**60,110**	**48,000**	**55,000**	**55,000**
Receipts from Commercial Spirits, including Denatured Spirits and Medicated Wines.	..	**11,405**	**15,000**	**12,000**	**12,000**
Opium	**VIII-B**	**1,30,714**	**94,000**	**1,07,800**	**1,09,400**
Duties on medicinal and toilet preparations containing alcohal, opium, etc.	..	..	**2,500**	**2,100**	**2,100**
Hemp and Other Drugs	**VIII-C**	**1,18,996**	**1,16,200**	**1,30,800**	**1,30,800**
Fines, Confiscations and Miscellaneous	**VIII-D**	**12,647**	**1,200**	**1,200**	**1,200**
Recoveries of over-payments—					
Collection of payments for services rendered ..	..	**51**	..	..	..
For Rounding ..	..	..	**—400**	**—200**	**—300**
Total VIII—Provincial Excise ..	..	**8,77,092**	**8,87,500**	**9,29,200**	**9,14,200**
Deduct Refunds ..	..	**—1,661**	**—500**	**—1,200**	**—1,200**
Net Total VIII—Provincial Excise....	..	**8,75,431**	**8,87,000**	**9,28,000**	**9,13,000**

Detailed Account No. VIII-A—PROVINCIAL EXCISE—Country Spirits

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
License fees (wholesale and retail)	1,82,163	1,66,500	1,73,000	1,74,000
Recoveries from the Punjab and United Provinces Governments on account of still head duty on liquor imported from those Provinces for consumption in the North-West Frontier Province.	3,51,753	4,37,500	4,37,500	4,20,000
Total Country Spirits..	5,33,916	6,04,000	6,10,500	5,94,000

Detailed Account No. VIII-B—PROVINCIAL EXCISE—Opium

License fees (wholesale and retail)	74,303	45,000	45,000	45,000
Cost price of excise opium	15,883	13,000	16,500	16,700
Gain on sale of excise opium	40,528	36,000	46,300	47,700
Transit duty on opium	..	..	..	..
Total Opium ..	1,30,714	94,000	1,07,800	1,09,400

Detailed Account No. VIII-C—PROVINCIAL EXCISE—Hemp and Other Drugs

License fees (wholesale and retail)	63,110	55,000	65,000	65,000
Import duty on *charas*	55,340	60,000	65,000	65,000
Duty on *bhang* and *kuth*..	426	500	500	500
Duty on warehousing of *charas*	120	300	300	300
License fees for dangerous drugs	..	400	..	..
Total Hemp and Other Drugs ..	1,18,996	1,16,200	1,30,800	1,30,800

Detailed Account No. VIII-D—PROVINCIAL EXCISE—Fines, Confiscations and Miscellaneous

Sale-proceeds of confiscated opium and *charas*	10,695	1,200	..	..
Fines and confiscations under the Opium Act	..		1,000	1,000
Fines and confiscations under the Excise Act	325		..	..
Other items	[illegible]		200	200

IX—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
A—Non-Judicial—					
Stamp duties on Bills of Exchange, Cheques and other Commercial Documents.	IX—A	48,657	46,000	46,000	57,200
Sale of other Non-Judicial Stamps ..	IX—B	2,11,142	2,50,000	2,50,000	2,50,000
Duty on Impressing Documents	..	5,627	3,000	3,000	3,000
Fines and Penalties	..	4,440	6,000	5,000	5,000
Miscellaneous	..	374	500	500	500
Total ..	..	2,70,240	3,05,500	3,04,500	3,15,700
Deduct—Refunds	..	8,670	11,000	8,000	8,000
Total Non-Judicial ..	..	2,61,570	2,94,500	2,96,000	3,07,700
B—Judicial—					
Court fees realized in Stamps	..	3,08,553	3,14,000	3,05,000	3,05,000
Sale of Stamps		1,73,424	1,76,000	1,70,000	1,70,000
Fines and Penalities	..	1,995	2,000	2,000	2,000
Miscellaneous	..	7	260	260	260
Deduct—Refunds	..	5,927	10,888	6,000	6,000
Total Judicial ..	..	4,78,052	4,81,372	4,71,260	4,71,260
For rounding ..	..	..	+128	+240	+40
Total IX—Stamps ..	..	7,39,622	7,76,000	7,68,000	7,79,000

Detailed Account No. IX-A—STAMPS—Stamp duties on Bills of Exchange, Cheques and other Commercial Documents

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget, Estimate 1940-41
	Rs.	Rs.	Rs.	Rs.
Sale of Revenue Stamps..	45,679	42,000	42,000	53,200
Bills of Exchange or Hundies	2,978	4,000	4,000	4,000
Total ..	48,657	46,000	46,000	57,200

Detailed Account No. IX-B—STAMPS—Sale of other Non-Judicial Stamps

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Other Non-Judicial Stamps (Gross)	4,78,385	4,55,000	4,97,000	4,83,000
Deduct Receipts on account of Motor Vehicles transferred to XII—Receipts under Motor Vehicles Act.	2,04,907	1,60,000	2,26,000	2,33,000
Deduct Receipts on account of Arms License Fees transferred to XLVI-Miscellaneous.	62,336	45,000	21,000	..
Net total other Non-Judicial Stamps ..	2,11,142	2,50,000	2,50,000	2,50,000

X—FORESTS.

Head of Department—Conservator of Forests, North-West Frontier Province.

Heads	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the Forests by Government Agency.	..	99,228	98,000	89,800	83,000
Timber and other Produce removed from the Forests by Consumers or Purchasers.	..	3,21,116	2,64,700	2,50,700	2,79,500
Drift and Waif Wood and Confiscated Forest Produce ..	..	3,057	1,600	1,600	1,700
Revenue from Forests not managed by Government ..	..	78,232	56,000	70,600	45,000
Miscellaneous	X-A	96,076	80,000	75,400	68,000
Rounding	..	..	—100	—400	+300
Gross Total ..	..	5,97,709	5,00,200	4,87,700	4,77,500
Deduct Refunds ..	..	—360	—200	—2,700	—500
Net Total ..	..	5,97,349	5,00,000	4,85,000	4,77,000

Detailed Account No. X-(A)—FORESTS—Miscellaneous.

Receipts from exploitation of Shisham trees—				
(i) Sale of Shisham timber—				
(a) Logs and Scantlings	52,817	47,400	47,400	43,400
(b) Fuels and Scraps	2,255	2,600	2,600	2,600
(ii) Miscellaneous	585	..	..	..
Total receipts from exploitation of Shisham trees ..	55,657	50,000	50,000	46,000
Other Receipts	40,419	30,000	25,400	22,000
Total Miscellaneous ..	96,076	80,000	75,400	68,000

XI—REGISTRATION.

Head of Department :—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Fees for registering Documents	56,281	58,000	57,000	56,000
Fees for Copies of Registered Documents	6,692	7,000	7,000	7,000
Miscellaneous	3,985	4,000	3,500	3,500
Rounding	..	—500	..	..
Gross Total ..	66,958	68,500	67,500	66,500
Deduct Refunds ..	173	—500	—500	—500
Total XI—Registration ..	66,785	68,000	67,000	66,000

XII—RECEIPTS UNDER MOTOR VEHICLES ACTS

Head of Department .. { *Inspector-General of Police* / *Home Secretary* }

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Receipts under the Indian Motor Vehicles Act	33,090	18,000	34,000	40,000
Receipts under the Provincial Motor Vehicles Taxation Act	1,75,216	1,42,150	1,74,287	1,74,287
Fees and other receipts	645	..	19,142	19,142
Gross Total ..	2,08,951	1,60,150	2,27,429	2,33,429
Deduct—Refunds ..	1,031	150	1,080	505
Rounding ..	..	..	—349	+76
Net Total ..	2,07,920	1,60,000	2,26,000	

XIII—OTHER TAXES AND DUTIES—ENTERTAINMENT TAX
NORTH-WEST FRONTIER PROVINCE TOBACCO VEND FEES ACT, 1938.
NORTH-WEST FRONTIER PROVINCE SALE OF MOTOR SPIRIT ACT, 1939.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
Entertainment tax receipts	56,037	55,000	55,000	55,000
Receipts under North-West Frontier Province Tabacco Vend Fees Act, 1938	3,260	3,000	3,720	3,720
Receipts under North-West Frontier Province Sale of Motor Spirit Act, 1939.	..	..	30,000	75,000
Receipts from Electricity Duties	..	..	390	340
Gross Total ..	59,297	58,000	89,110	1,34,060
Rounding ..	..	..	—110	—60
Deduct—Refunds ..	..	..	..	..
Net Total ..	59,297	58,000	89,000	1,34,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.				
A—IRRIGATION WORKS.				
SUMMARY				
Direct Receipts				
Water rates	**17,54,323**	**19,20,000**	**20,83,000**	**20,10,000**
Other items	**1,51,378**	**1,58,300**	**1,71,430**	**1,77,200**
Deduct refunds	**—276**	**—150**	**—165**	**—150**
Total direct receipts ..	**19,05,425**	**20,78,150**	**22,54,265**	**21,87,050**
Indirect credits (Land Revenue due to Irrigation)	**2,22,470**	**2,06,000**	**2,30,000**	**2,22,000**
Total gross receipts ..	**21,27,895**	**22,84,150**	**24,84,265**	**24,09,050**
Deduct—Working Expenses (page 60)	**9,08,969**	**8,12,141**	**10,20,155**	**8,94,905**
Rounding	**..**	**—9**	**—110**	**—145**
Total ..	**12,18,926**	**14,72,000**	**14,64,000**	**15,14,000**
PRODUCTIVE				
Direct Receipts				
Lower Swat Canal .. Water rates	6,87,107	7,88,000	8,24,000	8,00,000
Lower Swat Canal .. Other items	48,430	46,000	53,330	64,000
Kabul River Canal .. Water rates	1,65,958	1,96,000	1,90,000	1,83,000
Kabul River Canal .. Other items	40,263	42,000	45,700	45,100
Total Water rates ..	8,53,065	9,84,000	10,14,000	9,83,000
Total Other items ..	88,693	88,000	99,030	1,09,100
Total Direct Receipts ..	9,41,758	10,72,000	11,13,030	10,92,100
Portion of Land Revenue due to Irrigation	1,08,342	1,06,000	1,08,400	1,08,200
Grand total ..	10,50,100	11,78,000	12,21,430	12,00,300
Deduct Working Expenses (page 60)	3,45,227	2,96,434	2,14,640	2,73,756
Deduct Refunds	—113	150	—65	—50
Net Productive Receipts ..	7,04,760	8,81,416	10,06,725	9,26,494

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
UNPRODUCTIVE					
Direct Receipts					
Upper Swat Canal ..	Water rates	7,96,258	8,36,000	9,41,000	8,90,000
	Other items	61,924	70,000	71,900	67,700
Paharpur Canal ..	Water rates	1,05,000	1,00,000	1,28,000	1,37,000
	Other items	761	300	500	400
	Total water rates ..	9,01,258	9,36,000	10,69,000	10,27,000
	Total other items ..	62,685	70,300	72,400	68,100
	Total Direct Receipts ..	9,63,943	10,06,300	11,41,400	10,95,100
Portion of Land Revenue due to Irrigation	.. ..	1,14,128	1,00,000	1,21,600	1,13,800
	Grand total ..	10,78,071	11,06,300	12,63,000	12,08,900
Deduct Working Expenses (page 60) ..	.. ..	5,63,742	5,15,707	8,05,515	6,21,149
Deduct Refunds	.. ..	163	..	—100	—100
	Net Unproductive Receipts ..	5,14,166	5,90,593	4,57,385	5,87,651
Rounding	.. ..	..	—9	—110	—145
	Total XVII—Irrigation Net Receipts ..	12,18,926	14,72,000	14,64,000	15,14,000

XVIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

WORKS INCHARGE OF PUBLIC WORKS DEPARTMENT.

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept.				
Direct Receipts :—				
Owners Rates	..	..	..	..
Water Rates	..	..	..	..
Recoveries of Expenditure	7,073	..	300	..
Water Power	310	350	195	160
Miscellaneous	9,819	..	4,080	..
Rents	439	450	364	400
Receipts in England	..	..	..	..
Loss or gain by exchange	3	..	..	..
Transfer from the Deposite Account of the grant for Economic Development and improvement of Rural Areas to meet expenditure on village Irrigation Channels	10,673	45,683	30,210	43,311
Total ..	28,317	46,483	35,149	43,871
Deduct—Refunds	10	..	..	..
Rounding	..	—83	—149	+129
Total XVIII—Irrigation ..	28,307	46,400	35,000	44,000

XX—INTEREST

Head of Department—Secretary, Finance Department.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Interest on Loans to Landholders and other Notabilities	12,443	14,000	12,000	12,000
Interest on Advances to Cultivators	10,249	15,000	13,000	13,000
Interest on Loans to Muncipalities and other Public Corporations ..	17,898	19,500	19,000	18,000
Interest on Miscellaneous Loans and Advances	..	2,800	4,990	4,263
Interest realized on investment of Provincial balances	16,817	..	17,019	..
Interest on Advances to Government Servants for—				
House Building	764	2,100	2,800	1,000
Motor Cars	—60	500	300	1,500
Other Conveyances	3	..	..	..
Passages Advances	17	..	..	..
Rounding	..	..	—109	+237
Gross Total ..	58,131	53,900	69,000	50,000
Deduct Refunds (Voted) ..	..	..	..	..
Net Total ..	58,131	53,900	69,000	50,000

XXI—ADMINISTRATION OF JUSTICE

Head of Department—Judicial Commissioner

	Detailed Account No.	Actuals 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Sale-proceeds of Unclaimed and Escheated Property ..	..	**1,508**	**1,100**	**3,600**	**1,100**
Court-fees realised in cash	..	**568**	**800**	**600**	**600**
General Fees Fines, and Forfeitures	**XXI-A**	**1,17,754**	**1,18,600**	**1 40,800**	**1,29,600**
Miscellaneous Fees and Fines	**XXI-B**	**47,826**	**48,000**	**49,800**	**49,800**
Miscellaneous	..	**98**	**200**	**400**	**200**
Recoveries of Overpayments	..	**200**	**100**	**200**	**200**
Collection of payments for services rendered ..	..	**478**	..	..	..
Receipts in England—Recoveries of overpayments ..	..	..	..	..	..
Rounding	..	..	**—300**	**—400**	**+500**
Gross Total ..	..	**1,68,432**	**1,68,500**	**1,95,000**	**1,82,000**
Deduct—Refunds	..	**10,965**	**13,500**	**10,000**	**10,000**
Net Total ..	..	**1,57,467**	**1,55,000**	**1,85,000**	**1,72,000**

Detailed Account No. XXI-A—ADMINISTRATION OF JUSTICE—General Fees, Fines and Forfeitures

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget, Estimate 1940-41
	Rs.	Rs.	Rs.	Rs.
Fees levied by Courts	13,911	15,200	15,200	4,000
Magisterial Fines	88,610	88,200	1,10,400	1,10,400
Other General Fees, Fines and Forfeitures	15,233	15,200	15,200	15,200
Total General Fees, Fines and Forfeitures ..	**1,17,754**	**1,18,600**	**1,40,800**	**1,29,600**

Detailed Accou nt No. XXI-B—ADMINISTRATION OF JUSTICE—Miscellaneous Fees and Fines

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Judicial Record Room Receipts	35,244	33,100	39,000	39,000
Commission on sale-proceeds of attached properties	7,375	10,300	5,600	5,600
Other Items	5,207	4,600	5,200	5,200
Total Miscellaneous Fees and Fines ..	**47,826**	**48,000**	**49,800**	**49,800**

XXII—JAILS AND CONVICT SETTLEMENTS

Head of Department—Inspector-General of Prisons, North-West Frontier Province

Summary	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Jails	..	15,051	15,893	16,203	16,400
Jail Manufactures	XXII-A	1,80,562	1,66,400	1,58,700	1,60,500
Recoveries of Overpayments	..	55	150	25	50
Collection of Payments for Services rendered	..	..	..	..	..
Loss or gain by exchange	..	..	..	..	..
Gross Total	..	1,95,668	1,82,443	1,74,928	1,76,950
Deduct Refunds	..	—192	—250	—200	—200
Rounding	..	..	—193	+272	+250
Net Total	..	1,95,476	1,82,000	1,75,000	1,77,000

DETAILED ACCOUNT NO. XXII-A—JAILS AND CONVICT SETTLEMENTS—JAIL MANUFACTURES

Sale-proceeds of articles manufactured in jails	1,76,344	1,63,500	1,55,300	1,57,000
Miscellaneous	4,218	2,900	3,400	3,500
Total Jail Manufactures	1,80,562	1,66,400	1,58,700	1,60,500

XXIII—POLICE

Head of Department { *Inspector-General of Police, North-West Frontier Province* *and* *Revenue and Divisional Commissioner, North-West Frontier Province*

Summary	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Contribution for Railway Police	2,060	..	..	..
Police Supplied to Public Departments, Private Companies and Persons	13,359	13,800	14,000 (for both items)	15,000
Police Supplied to Municipal, Cantonment and Town Funds	..	3,200		
Recoveries creditable to the General Police Fund under Sections 13, 14, and 15 of the Indian Police Act (Act V of 1861).	564	..	..	..
Cash Receipts under the Arms Act	1	..	..	..
Fees, Fines and Forfeitures—				
Fees, Fines and Forfeitures	261	200	200	200
Cattle Pound Receipts	5,431	6,000	5,500	5,500
Recoveries of Overpayments	3,233	1,600	1,200	1,200
Collection of Payments for Services rendered on account of leave salary contribution.	1,274	..	2,000	2,000
Miscellaneous	3,211	2,000	2,000	2,000
Receipt in England	54	..	1,400	..
Rounding	..	—300	—300	+100
Gross Total	29,448	26,500	26,000	26,000
Deduct Refunds—**Cattle Pounds Refunds**	1,718	2,500	2,000	2,000
Deduct Refunds—**Other Refunds**	48	..	..	..

XXVI—EDUCATION.

Head of Department—Director of Public Instruction, North-West Frontier Province

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Government Arts Colleges—				
Fees—Government Intermediate College	..	..	4,000	9,000
B—Secondary—				
Fees—Government Secondary Schools	89,360	89,123	95,853	88,959
D—Special—				
Fees and Other Receipts—Government Special Schools ..	364	650	740	650
E—General—				
Recoveries of Overpayments	12,248	800	2,500	2,000
Collection of Payments for Services rendered	1,271	200	200	200
Miscellaneous	11,993	12,000	12,994	12,162
Total General ..	25,512	13,000	15,694	14,362
Rounding ..	..	+227	—287	+29
Gross Total ..	1,15,236	1,03,000	1,16,000	1,13,000
Deduct Refunds ..	..	..	..	..
Net Total ..	1,15,236	1,03,000	1,16,000	1,13,000

XXVII—MEDICAL.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Lady Reading Hospital Receipts	12,662	12,000	24,362	16,000
Other Hospital Receipts	..	..	54,030	40,000
Receipts from charity boxes	500	500	500	500
Contributions	40,060	96,200	40,600	40,600
Recoveries of Overpayments	862	..	100	..
Collection of Payments for Services rendered	23,418	9,200	10,850	9,750
Leprosy Receipts	1,297	325	..	..
Miscellaneous	2,984	360	14,829	15,550
Gross Total ..	81,783	1,18,585	1,45,271	1,22,400
Deduct Refunds ..	165	185	1,297	200
Rounding ..	..	—400	+26	—200
Net Total ..	81,618	1,18,000	1,44,000	1,22,000

XXVIII—PUBLIC HEALTH.

Head of Department—Inspector-General of Civil Hospitals, North-West Frontier Province

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Income from Endowments	..	..	..	..
Collection of Payments for Services rendered	702	340	666	337
Contributions	6,941	6,001	6,001	5,596
Recoveries of Overpayments	4	200	200	200
Miscellaneous Provincial Laboratory Receipts	3,295	3,500	2,591	1,200
Receipts in England	..	..	..	..
Transfer from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	3,158	26,674	11,368	13,047
Loss or gain by exchange	..	..	..	..
Rounding	..	+285	+174	—380
Gross Total ..	14,100	37,000	21,000	20,000

XXIX—AGRICULTURE.

Head of Department—Secretary, Development Departments.

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Agricultural Receipts :—				
Income from Agricultural Farms—				
Sale of fruit	41,986	40,000	20,800	30,000
Other receipts	10,084	13,000	14,000	14,000
Sale proceeds of pure seed	54,021	48,300	48,300	50,000
Sale of manure	12	500	100	100
Receipts from public gardens	375	254	254	254
Receipts on account of public exhibitions and fairs	34	..	..	..
Income from Reserach Schemes :—				
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Sugar-cane Research Scheme.	..	12,750	4,767	14,296
Transfer from the deposit account of grant made by the Imperial Council of Agricultural Research for the Marketing Scheme.	9,754	10,000	10,000	10,000
Transfer from the deposit account of grants made by the Imperial Council of Agricultural Research for the Horticulturist.	1,350	4,365	3,394	4,450
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas. — "Demonstration Plot" Scheme.	6,899	6,630	5,770	4,855
Transfer from the deposit account of grants from the Central Government for Economic Development and Improvement of Rural Areas. — "Fruit Cultivation" Scheme	5,352	5,461	5,461	5,306
Fruit cultivation	48	..	..	..
Miscellaneous receipts	13,884	..	..	..
Total Agricultural Receipts ..	1,43,799	1,41,260	1,12,846	1,33,261
Recoveries of Overpayments	744	200	..	..
Collection of payments for services rendered ..	2,140	..	..	..
Rounding	..	+540	+154	—261
Gross Total ..	1,46,683	1,42,000	1,13,000	1,33,000
Deduct—Refunds	1,832	..	..	..
Net Total XXIX—Agriculture ..	1,44,851	1,42,000	1,13,000	1,33,000

XXX—VETERINARY.

Head of Department—Secretary, Development Departments

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs	Rs.	Rs.	Rs.
Collection of payments for services rendered	253	..	100	100
Other Receipts—Transfer from the deposit account of grant made by the Imperial Council of Agricultural Resarch for Veterinary Disease Investigation Scheme.	7,988	8,865	8,865	7,400
Other Receipts—Transfer from the deposit acconnt of grant made by the I. C. A. R. for Assistant Veterinary Investigation Officer for poultry.	..	..	..	2,459
Drying of Blood Manure	32	..	..	..
Other receipts	3,184	200	700	400
Donations towards His Excellency the Viceroy's Appeal Fund for breeding operations.	..	330	460	460
Rounding	..	395	—125	+181
Total XXX—Veterinary ..	11,457	9,000	10,000	11,000

XXXI—CO-OPERATION

Head of Department—Secretary, Development Departments

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Audit Fees	10,366	11,000	9,190	9,850
Miscellaneous Receipts—Transfer from the deposit account of grant made by the Government of India for the Co-operative Training and Education Scheme.	4,065	4,154	4,154	4,154
Other Receipts	20	..	100	..
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas for Consolidation of Holdings.	..	..	..	..
Rounding	..	—154	—444	—4
Total XXXI—Co-operation ..	14,451	15,000	13,000	14,000

XXXII—INDUSTRIES.

Head of Department—Secretary, Development Departments

Industries—Industrial Development	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Handloom Weaving Industry—				
Income from the Handloom Weaving Institute	4,733	5,000	3,000	3,000
Income from the Callendering Machine	..	1,000	..	1,000
Transfer from the deposit account of the grant from the Central Government for the development of Handloom Weaving Industry.	22,627	3,500	3,500	3,500
Other Receipts	116	..	..	..
Cottage and Small Scale Woollen Industries—				
Income from the Woollen Weaving Institute	..	5,600	..	5,600
Transfer from the deposit account of the grant from the Central Government for Cottage and Small Scale Woollen Industries.	33,204	4,660	9,738	8,600
Income from the Industrial (Zamindara) Shop	10	..	..	..
Miscellaneous	..	..	..	..
Rounding	..	+240	—238	+300
Total ..	60,690	20,000	16,000	22,000

XXXVI—MISCELLANEOUS DEPARTMENTS

Head of Departments—Various

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Miscellaneous—				
Examination Fees	10,330	200	200	200
Sale of Stores and Materials	..	100	..	..
Administration of Indian Partnership Act, 1932	322	300	300	300
Miscellaneous	820	200	200	200
Gross Total ..	11,472	800	700	700
Deduct Refunds ..	—336	..	—3,980	..
Rounding	..	+200	+280	+300
Net Total ..	11,136	1,000	—3,000	1,000

XXXIX—CIVIL WORKS

Head of Department—Secretary to Government, North-West Frontier Province, Public Works Department.

Heads	Actuals, 1938-39	Budget Estimate 1939-40.	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Rents	79,723	1,00,000	1,05,000	1,20,000
Ferry Receipts	1,16,474	1,14,800	1,06,000	1,05,000
Tolls on Roads	2	..	..	..
Recoveries of Expenditure	23,625	29,600	37,671	25,000
Transfer from Central Road Development Fund Account. — Ordinary allotment ..	3,42,545	2,50,000	2,31,835	2,50,000
Transfer from Central Road Development Fund Account. — Allotments from the Reserve	3,41,042	..	2,55,412	50,000
Transfer from the Deposit Account of the grant from the Central Government for Economic Development and Improvement of Rural Areas :— Inter-Village Communications	1,000	15,126	14,665	14,223
Miscellaneous	70,112	30,000	66,864	37,200
Receipts in England	..	..	..	..
Loss or gain by exchange	..	..	..	..
Gross Total ..	9,74,523	5,39,526	8,17,447	6,01,423
Deduct Refunds	3,806	..	1,612	..
Rounding	..	+474	+165	−423
Net total XXXIX—Civil Works ..	9,70,717	5,40,000	8,16,000	6,01,000

XLI—RECEIPTS FROM ELECTRICITY.

Head of Department—Superintending Engineer Electricity and Deputy Secretary to Government, North-West Frontier Province (Electricity).

HEADS	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Hydro-Electric Schemes—A—Malakand Hydro-Electric Scheme :—				
Gross Receipts—				
Sale of Power	2,16,554	4,45,600	4,00,500	5,40,000
Miscellaneous Receipts—				
Service Connections and Meter Rent	12,507	8,400	12,500	13,000
Return on quarters	4,639	6,000	7,000	7,000
Total Gross Receipts ..	2,33,700	4,60,000	4,20,000	5,60,000
Deduct—Working Expenses	84,209	2,38,000	2,34,000	2,58,000
Total Net Receipts ..	1,49,491	2,22,000	1,86,000	3,02,000

XLIV—RECEIPTS IN AID OF SUPERANNUATION.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

SUMMARY	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Contributions for Pensions and Gratuities	23,323	17,500	22,900	21,000
Miscellaneous	378	200	200	200
Receipts in England—				
Miscellaneous	..	..	..	..
Loss or gain by Exchange	..	..	..	..
Rounding	..	400	—100	—200
Gross Total ..	23,701	18,100	23,000	21,000
Deduct—Refunds	5	100	..	..
Net Total ..	23,696	18,000	23,000	21,000

XLV—STATIONERY AND PRINTING.

Head of Department .. { *Jail Press—Inspector-General of Prisons, North-West Frontier Province.*
Other Heads—Secretary, Development Departments.

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Stationery Receipts	..	**2,319**	**1,500**	**2,100**	**2,100**
Sale of Plain paper used with Stamps	..	**14,790**	**15,200**	**15,200**	**15,200**
Sale of Gazettes and other Government Publications ..	..	**4,823**	**3,500**	**4,000**	**4,000**
Other Press Receipts	**XLV-A**	**4,271**	**4,700**	**4,100**	**4,100**
Revenue in England	..	**14**	..	**80**	**80**
Rounding ..	..	..	**+100**	**—480**	**—480**
Gross Total ..	..	**26,217**	**25,000**	**25,000**	**25,000**
Deduct Refunds	..	**—39**	..	..	..
Net Total ..	..	**26,178**	**25,000**	**25,000**	**25,000**

Detailed Account No. XLV-A—STATIONERY AND PRINTING—Other Press Receipts

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
PROVINCIAL PRESS				
Cost of printing work executed for Public Departments.. ..	59	100	100	100
Sale-proceeds of service books and forms..	2,159	3,000	2,000	2,000
Miscellaneous	666	1,000	1,000	1,000
Other items	442	..	..	..
Total Provincial Press ..	3,326	4,100	3,100	3,100
JAIL PRESS				
Cost of printing work executed for Public Departments and Local Bodies.. }	945	{ 600	1,000	1,000
Miscellaneous .. .. .. }	..			
Total Jail Press ..	945	600	1,000	1,000
Total Other Press Receipts ..	4,271	4,700	4,100	4,100

XLVI—MISCELLANEOUS

Heads of Departments—Various

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Unclaimed Deposits	..	21,691	18,000	21,600	21,700
Sale of Old Stores and Materials	..	1,152	1,000	2,000	1,000
Sale of Lands and House..	..	50	..	..	..
Fees for Government Audit	..	15,126	12,000	14,000	13,500
Contributions	..	..	..	..	..
Rents, Rates and Taxes	..	254	500	200	200
Other Fees, Fines and Forfeitures	XLVI (A)	67,772	50,000	72,762	67,000
Transfer from the Deposit Account of Grants for Economic Development and Improvement of Rural Areas.	..	15,749	73,931	43,511	1,69,841
Gain by exchange on Local Transactions ..	..	—44	..	—50	..
Recoveries of Overpayments	..	12,300	2,000	4,000	4,000
Collection of Payments for Services rendered ..	..	5,699	5,000	4,000	4,000
Net gain by exchange on Remittance Transactions ..	..	32	..	..	..
Miscellaneous	XLVI (B)	1,12,511	1,08,000	1,19,400	1,13,000
Receipts in England	..	613	..	..	..
Loss or Gain by Exchange	..	3	..	..	..
Rounding	..	..	—431	—423	—241
Gross Total ..	..	2,52,908	2,70,000	2,81,000	3,94,000
Deduct Refunds ..	..	—16,903	15,000	18,000	15,000
Net Total ..	..	2,36,005	2,55,000	2,63,000	3,79,000

Detailed Account No. XLVI (A)—Other Fees, Fines and Forefitures

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Other Fees, Fines and Forfeitures—				
Marriage and Burial Fees	} 67,772	} 50,000	} 7,000	7,000
Fees under Act XXV of 1887				
Fees and Subscriptions from Petition Writers and Traders in Kutchery Compound.				
Cash Recoveries under Arms Act			45,000	60,000
Fees under Arms Act received in Stamps			20,762	..
Total other Fees, Fines, etc. ..	67,772	50,000	72,762	67,000

Detailed Account No. XLVI (B)—Miscellaneous

Unclaimed bills of exchange of more than three years' standing ..	..	..	..	..
Treasure Trove	..	..	..	..
Recoveries on account of Law Charges other than those in Pauper Suits ..	64	..	400	..
Sale-proceeds of Government House Furniture	..	..	..	..
Copying Agency Account	74,883	75,000	72,000	72,000
Staging Bungalow Fees	} 9,337	} 9,000	8,500	8,500
Ferry Receipts			1,500	1,500
Other items	28,227	24,000	37,000	31,000
Total Miscellaneous ..	1,12,511	1,08,000	1,19,400	1,13,000

DEBT, DEPOSITS, ADVANCES AND REMITTANCE HEADS

PUBLIC DEBT.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Permanent Debt—Provincial Loans bearing interest :—				
North-West Frontier Province 3 per cent. Loan, 1937-52 ..	..	..	..	..
Loans from the Central Government	..	..	..	..
Total ..	..	..	..	..

UNFUNDED DEBT.

STATE PROVIDENT FUNDS

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
General Provident Fund	4,41,873	4,27,000	4,26,000	4,26,000
Contributory Provident Fund	8,297	8,000	8,000	8,000
Total ..	4,50,170	4,35,000	4,34,000	4,34,000

C—OTHER DEPOSIT ACCOUNTS.

Deposits of Local Funds

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
District Funds	13,18,854	15,89,000	17,00,000	17,00,000
Municipal Funds	13,13,434	19,22,000	15,00,000	15,00,000
Total ..	26,32,288	35,11,000	32,00,000	32,00,000

Departmental and Judicial Deposits—Civil Deposits

Head of Department—Secretary to Government, Finance Department

Revenue Deposits	11,37,059	12,60,000	10,40,000	10,40 000
Civil Courts' Deposits	1,847	4,000	2,000	2,000
Personal Deposits	13,09,183	12,36,000	12,26,000	12,26,000
Deposits on account of Police Funds	1,31,494	2,27,000	1,66,000	1,66,000
Public Works Deposits	4,20,003	4,00,000	4,28,000	4,28,000
Deposits of fees received by Government servants on account of work done for private bodies.	10,709	10,000	8,000	8,000
Other Civil Deposits	79,394	76,000	76,000	76,000
Total ..	30,89,689	32,13,000	29,46,000	29,46,000

ADVANCES NOT BEARING INTEREST.

Head of Department—Secretary to Government, Finance Department

Advances Repayable—				
Objection Book Advances	77,577	1,02,000	82,000	82,000
Taccavi Works Advances	1,893	..	..	..
Advances for Rest Camps	249	400	230	230
Special Advances	597	1,000	200	200
Forest Advances	2,26,622	2,38,000	2,17,000	2,17,000
Revenue Advances	..	..	..	..
Rounding	..	—400	—430	—430
Total Advances Repayable ..	3,06,938	3,41,000	2,99,000	2,99,000
Permanent Advances	270	1,000	1,000	1,000
Account with Foreign Governments and Indian States	..	..	..	..
Account with the Government of Burma..	15,290	12,000	18,000	18,000
Account with the Reserve Bank	1,03,431	1,00,000	1,06,000	1,06,000
Total Advances not bearing Interest ..	4,25,929	4,54,000	4,24,000	4,24,000

SUSPENSE

Head of Department—Secretary to Government, Finance Department

Suspense Accounts	2,15,79,796	70,90,000	2,17,05,000	1,79,05,000
Cheques and Bills	48,31,368	49,67,000	47,68,000	47,68,000
Departmental and other Similar Accounts	62,045	66,000	53,000	53,000
Total Suspense ..	2,64,73,209	1,21,23,000	2,65,26,000	2,27,26,000

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Head of Department { *Loans to Municipalities, Port Funds, etc.—Revenue and Divisional Commissioner*
Loans to Government Servants—Secretary to Government, North-West Frontier Province, Finance Department.

Head of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.	Rs.	Rs.	Rs.	Rs.
Advances to cultivators under—				
(1) Land Improvement Loans Act, 1883	32,464	64,000	50,000	64,000
(2) Agriculturists Loans Act, 1884	64,602	3,64,000	3,64,000	89,000
(3) Act VIII of 1873	—268	400	..	..
(4) Co-operative Societies Act of 1912	..	..	..	..
Loans to Landholders and Other Notabilities	45,000	30,000	30,000	20,000
Loans to Municipalities	37,263	53,000	43,000	48,000
Miscellaneous Loans and Advances	4,779	3,247	6,148	7,072
Total Loans to Municipalities, etc. ..	1,83,840	5,14,647	4,93,148	2,28,072
Loans to Government servants—				
House building advances	31,291	27,175	26,811	20,704
Advances for the purchase of motor cars	17,494	15,490	19,800	14,886
Other means of Conveyances	102	..	250	..
Passage Advances	200	..	..	..
Total Loans to Government Servants, etc. ..	49,087	42,665	46,861	35,590
RECEIPTS IN ENGLAND.				
High Commissioner.				
Loans to Government Servants—				
Advances for the purchase of Motor Cars	..	1,000	..	..
Total ..	..	1,000	..	..
Rounding ..	..	—312	—9	+338
Total Loans and Advances ..	2,32,927	5,58,000	5,40,000	2,64,000

REMITTANCES—REMITTANCES WITHIN INDIA

Head of Department—Secretary to Government, Finance Department

Head of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Remittances between Treasuries	41,032	90,000	85,000	85,000
Forest Remittances	9,59,921	9,30,000	8,81,000	8,81,000
Public Works Remittances—				
Public Works Cheques	48,16,736	46,26,000	42,31,000	42,31,000
Transfers between Public Works Officers	1,02,032	1,07,000	67,000	67,000
Other Remittances	18,32,576	20,49,000	19,59,000	19,59,000
Remittance by Bills	13,50,603	12,14,000	11,13,000	11,13,000
Adjusting account between Central and Provincial Governments ..	63,43,820	98,09,000	53,20,000	53,20,000
Adjustment account with Railways	..	..	11,00,000	11,00,000
Inter-Provincial Suspense Accounts	6,23,700	8,20,000	5,53,000	5,53,000
Total ..	1,60,70,420	1,96,45,000	1,53,09,000	1,53,09,000

REVENUE AND RECEIPTS IN ENGLAND REALISED THROUGH THE HIGH COMMISSIONER FOR INDIA

Heads of Account	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.
XVIII—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts ar kept—			
Recoveries of overpayments	..	..	..
XXI—Adminsitration of Justice—			
Recoveries of overpayments		..	..
XXII—Jails and Convict Settlemnets	..	..	..
XXIII—Police	..	1,400	..
XXVIII—Public Health—			
Recoveries of overpayments	..	..	..
XXXVI—Miscellaneous Departments	..	..	..
XLV—Stationery and Printing—			
Sale of Government Publications	..	80	80
XLVI—Miscellaneous—			
Recoveries of overpayments	..	..	..
Total	..	1,480	80
Loans and Advances by Provincial Government—			
Loans to Government Servants for the purchase of motor cars	1,000	..	..
Total Receipts in England	1,000	1,480	80

DETAILED ESTIMATES

OF

EXPENDITURE

Grant No. I

LAND REVENUE

VOTED RS. 3,60,000 ; *Charged Rs. 18,000*

Total Rs. 3,78,000

MAJOR HEAD : 7—LAND REVENUE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Charges of Administration	**7-A**	**11,067**	**13,100**	**12,410**	**12,950**
Survey, Settlement and Record operations ..	**7-B**	..	**500**	**1,582**	**2,298**
Land Records	**7-C**	**2,96,569**	**2,99,656**	**2,98,070**	**3,34,964**
Allowances to District and Village Officers ..	..	**9,788**	**9,500**	**9,500**	**9,500**
Assignments and Compensations .. *Charged* ..	..	*17,547*	17,000	*17,500*	*17,500*
Assignments and Compensations .. **Voted** ..	..	**300**	**300**	**300**	**300**
For rounding .. *Charged* ..	..	..	..	—500	+500
For rounding .. **Voted** ..	..	..	**—56**	**+138**	**—12**
Total 7—Land Revenue ..	..	**3,35,271**	**3,40,000**	**3,39,000**	**3,78,000**
Charged ..	..	*17,547*	17,000	*17,000*	*18,000*
Voted ..	..	**3,17,724**	**3,23,000**	**3,22,000**	**3,60,000**

DETAILED ACCOUNT NO. 7-A—LAND REVENUE—CHARGES OF ADMINISTRATION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			FOREST RESERVE AND GRAZING LANDS				
Pay of Establishment.	4	4	Naib Tahsildars 2 (Rs. 80—5—140—7½—185), and Muharrirs 2 (Rs. 30—1½—60—2—70).	6,193	3,020	2,930	2,960
			Appointment of a Guzara Clerk in the grade of (Rs. 40—2—90).		..	..	**480**
	4	4	Servants Rs. 14 each		680	680	680
			Temporary establishment ..		2,700	2,780	2,750
			Leave salary		250	100	100
			Total Pay of Establishment ..	6,193	6,650	6,490	6,970
Allowances and Honoraria.			Travelling allowance	2,087	2,600	2,600	2,600
			Other allowances	181	320	320	320
			Grant of Headquarter allowance to the Guzara Clerk..	..	..	..	**60**
			Total Allowances and Honoraria ..	2,268	2,920	2,920	2,980
Contingencies ..			Contract contingencies	2,605	3,530	3,000	3,000
			Other Contingencies	1	..	..	..
			Total Contingencies ..	2,606	3,530	3,000	3,000
			Total Charges of Administration ..	11,067	13,100	12,410	12,950

DETAILED ACCOUNT NO. 7-B—LAND REVENUE—SURVEY, SETTLEMENT AND RECORD OPERATIONS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Subsistance allowance to the Extra Assistant Commissioner and Naib Tahsildar candidates.	..	..	1,082	1,798
	Total Pay of Establishment ..	..	..	1,082	1,798
Allowances and Honoraria.	Travelling and other allowances	..	400	400	400
	Total Allowances and Honoraria ..	..	400	400	400
Contingencies ..	Supplies and services and contingencies ..	..	100	100	100
	Total Contingencies ..	..	100	100	100
	Total Survey, Settlement and Record operations..	..	500	1,582	2,298

DETAILED ACCOUNT NO. 7-C—LAND REVENUE—LAND RECORDS.

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			DISTRICT CHARGES				
Pay of Establishment.	85	84	Kanungos 6 (Rs. 75—5—125), 22 (Rs. 60), 13 (Rs. 50), 36 (Rs. 40) and 7 (Rs. 34).		2,69,874	2,67,870	2,69,750
	816	816	Patwaris 205 (Rs. 26), 282 (Rs. 23) and 329 (Rs. 20)				
	11	13	7 Peons at Rs. 14 and 6 Record Lifters at Rs. 23 each.	2,73,250	2,832	2,860	2,830
			Revision of pay of Patwaris ..		..	..	**19,608**
	..	..	Temporary Establishment ..		..	..	2,500
			Leave salary		4,000	2,000	2,000
			Deduct probable savings ..	..	—2,000	..	—3,000
			Total Pay of Establishment ..	2,73,250	2,74,706	2,72,730	2,93,688
Allowances and Honoraria.			Travelling allowance	17,080	3,600	4,600	4,600
			Horse allowance		11,900	12,300	12,500
			Other allowances	325	300	300	300
			Grant of house rent to Patwaris	..	..	..	**14,856**
			Total Allowances and Honoraria ..	17,405	15,800	17,200	32,256
Contingencies ..			Cost of stationery and printing	6,916	2,640	2,640	2,650
			Contingencies		6,510	7,000	7,870
			Total Contingencies ..	6,916	9,150	9,640	10,520
Deduct Charges recoverable from other Governments Departments, etc.			Deduct charges recoverable from other Departments.	—1,002	..	—1,500	—1,500
			Total Land Records ..	2,96,569	2,99,656	2,98,070	3,34,964

Grant No. 2

PROVINCIAL EXCISE

VOTED RS. 83,000

Total Rs. 83,000

MAJOR HEAD : 8—PROVINCIAL EXCISE

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
District Executive Establishment (Voted) ..	**8-A**	**60,799**	**65,324**	**68,812**	**71,324**
Cost of Opium supplied to Provincial Excise Department (Voted).	..	**17,325**	**11,025**	**11,025**	**12,004**
Rounding	..	..	**—349**	**+163**	**—328**
Total Excise (voted) ..	..	**78,124**	**76,000**	**80,000**	**83,000**

DETAILED ACCOUNT NO. 8-A—PROVINCIAL EXCISE—DISTRICT EXECUTIVE ESTABLISHMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs
			(District Executive Establishment)				
Pay of Officers ..	1	1	Superintendent (Rs. 300—20—500) ..	3,816	4,060	4,060	4,296
			Total Pay of Officers ..	3,816	4,060	4,060	4,296
Pay of Establishments.	14	14	Inspectors—7 (Rs. 180—7½—285) and Sub-Inspectors—7 (Rs. 80—5—140).	42,768 (for items Inspectors to Servants)	29,903	29,358	29,718
			Entertainment of two Excise Sub-Inspectors (Rs. 80—5—140) and two Excise Clerks (Rs. 30—1½—60/2—70), from 1st March 1940.		..	..	**2,244**
	6	6	Clerks and Muharris 2 (Rs. 40—2—90) and 4 (Rs. 30—1½—60/2—70).		2,747	2,765	2,852
			Grant of special pay to two Sub-Inspectors at Rs. 25 per mensem each from 1-3-40 to 28-2-41.		**600**	**600**	**600**
			Employment of 44 detectives at Rs. 20 per mensem each from 1-3-40 to 28-2-41.		**10,340**	**10,340**	**10,560**
	..	..	Temporary Establishment ..		300	991	636
	25	25	Servants Rs. 14 each ..		4,200	4,224	4,224
			Leave Salary ..	..	1,500	1,500	1,500
			Deduct—Probable savings ..	..	—2,300	..	—1,000
			Total Pay of Establishments ..	42,768	47,290	49,778	51,334
Allowances and Honoraria.			Travelling allowance ..	8,197	8,000	9,000	9,000
			Travelling allowance for the above staff ..	..	..	..	**600**
			Other allowances ..	840	874	874	874
			Other allowances for the above staff ..	..	..	..	**120**
			Total Allowances and Honoraria ..	9,037	8,874	9,874	10,594
Contingencies ..			Rewards	2,316	3,000	3,000	3,000
			Contract contingencies ..	1,394	1,150	1,150	1,150
			Other contingencies ..	1,348	950	950	950
			Total Contingencies ..	5,058	5,100	5,100	5,100
Establishment charges payable to other Governments, Departments, etc.			Charges payable to the North-Western Railway on account of half the cost of the pay of two Lady Ticket Examiners (Female Detectives).	120	..	..	..
			Total District Executive Establishment ..	60,799	65,324	68,812	71,324

MAJOR HEAD XIII.—PROVINCIAL EXCISE

Total Debits ...

Grant No. 3.

STAMPS

Voted Rs. 30,000

Total Rs. 30,000

MAJOR HEAD : 9—STAMPS

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Superintendence (voted)	**9-A**	**2,782**	**3,730**	**3,584**	**3,854**
A—Non-Judicial—					
Charges for the Sale of Stamps *Charged* ..	..	*20,177*	..	..	..
Charges for the Sale of Stamps **Voted** ..	..	..	**15,000**	**20,000**	**20,000**
Cost of Stamps supplied from Central Stores (voted) ..	..	**4,654**	**2,800**	**3,500**	**3,500**
Total Non-Judicial *Charged* ..	..	*20,177*	..	..	..
Total Non-Judicial **Voted** ..	..	**4,654**	**17,800**	**23,500**	**23,500**
B—Judicial—					
Charges for the Sale of Stamps *Charged* ..	..	*2,226*	..	..	..
Charges for the Sale of Stamps **Voted** ..	..	..	**2,200**	**2,200**	**2,200**
Cost of Stamps supplied from Central Stores (voted) ..	..	**674**	**600**	**600**	**600**
Total Judicial *Charged* ..	..	*2,226*	..	..	..
Total Judicial **Voted** ..	..	**676**	**2,800**	**2,800**	**2,800**
For rounding *Charged* ..	..	..	..	..	..
For rounding **Voted** ..	..	..	**—330**	**+116**	**—154**
Total 9-Stamps ..	..	**30,515**	**24,000**	**30,000**	**30,000**
Charged ..	..	*22,403*	..	..	..
Voted ..	..	**8,112**	**24,000**	**30,000**	**30,000**

DETAILED ACCOUNT NO. 9-A—STAMPS—SUPERINTENDENCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	I	I	**Appointment of an Inspector and Auditor of Stamps and his peon with effect from the 1st March 1939.**	..	**1,728**	**1,544**	**1,728**
	I	I	Clerk (Rs. 40—2—90)	..	730	730	754
			Leave salary			100	100
			Total Pay of Establishment ..	1,901	2,458	2,374	2,582
Allowances and Honoraria.			Travelling and other allowances	..	60	60	60
			Travelling and other allowances for Inspector and Auditor of Stamps and his peon.	..	**512**	**450**	**512**
			Total Allowances and Honoraria ..	515	572	510	572
Contingencies ..			Contract contingencies	366	700	700	700
			Other contingencies	..	..	..	..
			Total Contingencies ..	366	700	700	700
			Total Superintendence ..	2,782	3,730	3,584	3,854

Grant No. 4

FOREST

VOTED RS. 3,16,000 ; *Charged Rs. 29,000*

Total Rs. 3,45,000

MAJOR HEAD : 10—FOREST

Head of Department—Conservator of Forests, North-West Frontier Province

		Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
10—Forest						
General Direction—Travelling Allowance	*Charged* ..	..	..	*300*	..	..
	Voted ..	..	..	**200**	..	..
Conservancy and Works (Voted) ..	..	**10 (1)**	**1,58,531**	**1,66,070**	**1,64,051**	**1,53,396**
Establishment ..	*Charged* ..	**10 (2)**	*49,057*	*50,880*	*31,130*	*25,100*
	Voted ..		**1,49,699**	**1,52,070**	**1,49,135**	**1,62,470**
Interest on Forest Capital Outlay (*Charged*)	..	..	..	..	..	..
Charges in England ..	*Charged* ..	**10 (3)**	*19,092*	*19,360*	*13,600*	*4,280*
	Voted ..		**4,870**	..	..	..
Loss or gain by exchange ..	*Charged* ..	..	*113*	..	*100*	..
	Voted ..	..	**35**	..	...	..
Rounding ..	*Charged* ..	..	..	*+460*	*+170*	*—380*
	Voted ..	..	..	**—340**	**—186**	**+134**
Total 10—Forests ..		..	**3,81,415**	**3,89,000**	**3,58,000**	**3,45,000**
Charged ..		..	*68,280*	*71,000*	*45,000*	*29,000*
Voted ..		..	**3,13,135**	**3,18,000**	**3,13,000**	**3,16,000**

DETAILED ACCOUNT NO. 10 (1)—FOREST—CONSERVANCY AND WORKS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Timber and other produce removed from the forests.	Timber and other produce removed from forests by Government Agency—				
	Timber	54,721	54,200	53,800	52,000
	Firewood and charcoal				
	Grass and other minor produce.. ..				
	Timber and other produce removed from the forest by consumers or purchasers.	1,794	1,900	1,860	1,800
	Drift and waif wood and confiscated forest produce..	1,573	1,700	1,700	1,600
	Total timber and other produce removed from forests	58,088	57,800	57,360	56,000
Charges in connection with revenue from Forests not managed by Government.	Duty on foreign timber and other forest produce ..	272	300	400	300
Rent of leased forests and payments to shareholders in forests managed by Government.	Seigniorage fees payable to land-owners ..	24,754	29,100	29,321	29,400
	Total Rent of Leased Forests, etc. ..	24,754	29,100	29,321	29,400
Live-stock, Stores, Tools and Plant.	Live-stock, stores, tools and plant	2,060	2,000	1,900	1,900
	Total Live-stock, Stores, Tools and Plant ..	2,060	2,000	1,900	1,900
Organization, improvement and extension of forests.	Organization, improvement and extension of forests..	10,832	10,550	10,550	11,000
	Total Organization, Improvement and Extension of Forests	10,832	10,550	10,550	11,000

DETAILED ACCOUNT NO. 10 (1)—FOREST—CONSERVANCY AND WORKS—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Communications and Buildings.	Communications and Buildings	30,981	29,150	27,150	21,400
Suspense ..	Suspense—Works advances	—200	—200	—200	—200
Miscellaneous ..	Miscellaneous	2,303	2,600	3,300	3,200
	Total Miscellaneous ..	2,303	2,600	3,300	3,200
Exploitation of Shisham trees.	Establishment— Pay of Officers	..	..	..	..
	Pay of Establishment	4,947	5,130	5,130	5,088
	Conversion of one post of Supervisor and one post of Assistant Supervisor on the temporary establishment into one post of Deputy Ranger, 3rd grade, and one post of Forester, 3rd grade on the permenent establishment.	..	..	..	**708**
	Travelling Allowance	401	400	400	400
	Allowances other than Travelling Allowances ..	..	..	100	100
	Contingencies	1,759	1,500	1,400	1,400
	Total Establishment ..	7,107	7,030	7,030	7,696
	Machinery and Tools	..	..	..	..
	Felling, logging and loading, etc.	10,808	14,040	11,680	11,200
	Labour at factory	..	..	..	..
	Payment of Royalty to Irrigation Department ..	8,457	11,800	13,860	9,800
	Reparis to Canal Roads	1,600	400	400	400
	Miscellaneous	1,469	1,500	1,300	1,300
	Total Exploitation of Shisham trees ..	29,441	34,770	34,270	30,396
	Total Conservancy and Works ..	1,58,531	1,66,070	1,64,051	1,53,396

DETAILED ACCOUNT No. 10 (2)—FOREST—ESTABLISHMENT

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Pay of Officers	*Charged*	*40,913*	*42,180*	*27,290*	*22,000*
	Voted	**17,417**	**21,670**	**21,781**	**25,750**
Pay of Establishment		**89,597**	**91,410**	**87,410**	**88,720**
Allowances and Honoraria	*Charged*	*3,405*	*4,500*	*2,540*	*2,500*
	Voted	**23,864**	**20,890**	**20,844**	**20,100**
Contingencies		**18,801**	**18,100**	**18,100**	**18,100**
Grants-in-aid, Contributions, etc.—(*Charged*)		*1,757*	*1,200*	*1,300*	*600*
Charges payable to other Governments, Departments, etc.	*Charged*	*3,000*	*3,000*	..	..
	Voted	..	..	**1,000**	**9,800**
Total Establishment		**1,98,774**	**2,02,950**	**1,80,265**	**1,87,570**
	Charged	*49,075*	*50,880*	*31,130*	*25,100*
	Voted	**1,49,699**	**1,52,070**	**1,49,135**	**1,62,470**

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers	2	1	1 Conservator (Rs. 1,750—100—2,150) and 1 Deputy Conservator (Rs. 325—1,350) (*Charged*). Working Plan Officer (*Charged*)	40,289	41,980	27,290	22,000
	2	4	Extra Assistant Conservators (Rs. 250—25—750 plus special pay of Rs. 50 per mensem each).	16,464	20,070	21,781	23,750
			Leave salary — *Charged*	624	200	..	..
			Leave salary — Voted	953	1,600	..	2,000
			Total Pay of Officers — *Charged*	40,913	42,180	27,290	22,000
			Total Pay of Officers — Voted	17,417	21,670	21,781	25,750
Pay of Establishment.	19	19	Forest Ranger 1 (Rs. 200), 1 (Rs. 150), 7 (Rs. 100), 1 (Rs. 80) and 2 (Rs. 68) and Deputy Ranger 1 (Rs. 60), 3 (Rs. 50) and 3 (Rs. 45).	} 86,138	} 85,520	} 87,410	} 80,740
			Creation of an additional permanent post of Forest Ranger, grade II, in the Cadre of Forest Rangers.				2,400
	182	183	Foresters and Forest Guards (at rates varying from Rs. 16 to Rs. 40).				
	23	23	Superintendent and clerks 1 (Rs. 250—10—350) 1 (Rs. 100—8—200), 5 (Rs. 75—5—125) and 16 (Rs. 40—2—90).				
	16	16	Servants 1 (Rs. 18) and 15 (Rs. 14 each)				
		30	Temporary establishment	3,459	3,890		4,420
			Leave salary	..	2,000		1,160
			Deduct—Probable Savings	..	..	..	..
			Total Pay of Establishment	89,597	91,410	87,410	88,720

DETAILED ACCOUNT No. 10-(2)—FOREST—ESTABLISHMENT—concld.

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling Allowance .. *Charged* ..	3,405	4,500	2,540	2,500
	Voted ..	15,643	16,650	18,850	18,650
	Training of two Government stipendiary students at the Forest College, Dehra Dun.	4,282	100	324	..
	Other allowances .. *Charged* ..	..	..	..	..
	Voted ..	3,959	4,140	1,670	1,450
	Total Allowances and Honoraria ..	27,289	25,390	23,384	22,600
	Charged ..	3,405	4,500	2 540	2,500
	Voted ..	23,884	20,890	20,844	20,100
Contingencies ..	Contingencies	18,801	18,100	18,100	18,100
	Total Contingencies ..	18,801	18,100	18,100	18,100
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc.—*Charged.* Contribution for passages of Working Plan Officer—*Charged.*	1,757	1,200	1,300	600
	Total Grants-in-aid, Contributions, etc. ..	1,757	1,200	1,300	600
Establishment Charges payable to other Governments, Departments, etc.	Contribution to the Punjab Government to cover the charges for administrative work done by officers of the Punjab Forest Department on behalf of North-West Frontier Province Government. *Charged* ..	3,000	3,000	..	..
	Voted ..	..	..	..	..
	Cost of training of Stipendiary Students at the Forest College, Dehra Dun and Forest School, Ghora Gali (voted)	..	..	1,000	1,500
	Training of two candidates for the North-West Frontier Province Forest Service (Voted).	..	..	.	**8,300**
	Total Establishment Charges payable to other Governments, Departments, etc. *Charged* ..	3,000	3,000	..	..
	Voted ..	..	..	1,000	9,800

DETAILED ACCOUNT No. 10 (3)—FOREST—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	High Commissioner				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay .. *Charged* ..	11,755	11,520	10,120	..
	Voted ..	4,870	..	...	..
Sterling Overseas pay.	Sterling overseas pay—*Charged*	7,337	7,840	3,480	4,280
	Total Charges in England ..	23,962	19,360	13,600	4,280
	Charged ..	19,092	19,360	13,600	4,280

Grant No. 5

REGISTRATION

Voted Rs. 13,000

Total Rs. 13,000

MAJOR HEAD : 11—REGISTRATION

Head of Department—Revenue and Divisional Commissioner

	Detailed Account No.	Actuals 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
REGISTRATION					
District charges	11-A	10,720	11,167	12,348	12,692
Rounding	..	..	—167	—348	+308
Total Registration (voted) ..	..	10,720	11,000	12,000	13,000

DETAILED ACCOUNT NO. 11-A—REGISTRATION—DISTRICT CHARGES

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	2	Naib Tahsildars, Rs. 100 ..	9,216	2,220	2,220	2,220
	..	1	**Clerk 1 (Rs. 40—2—90)** ..		..	..	**440**
	12	12	Clerks 3 (Rs. 40—2—90) and 9 (Rs. 30—1½—60/2—70).		6,507	6,988	7,037
	5	5	Servants (Rs. 14 each) ..		840	840	840
			Leave salary ..		400	600	400
			Total Pay of Establishment ..	9,216	9,967	10,648	10,937
Allowances and Honoraria.			Commission to Sub-Registrars ..	..	..	..	..
			Other allowance ..	..	..	..	**55**
			Travelling and other allowances ..	1,335	1,000	1,500	1,500
			Total Allowances and Honoraria ..	1,335	1,000	1,500	1,555
Contingencies ..			Contract contingencies ..	169	200	200	200
			Total District Charges ..	10,720	11,167	12,348	12,692

Grant No 6

CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

Voted Rs. 19,000 ; *Charged 9,000*

Total Rs. 28,000

MAJOR HEAD : 12—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS

Head of Departments { *Home Secretary* / *Inspector-General of Police* }

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Charges of collection	**12-A**	**14,904**	**10,197**	**10,795**	**13,109**
Inspection of Motor Vehicles .. *Charged* ..	**12-B**	..	..	*9,228*	*4,611*
Voted ..		..	**5,275**	**20,154**	**6,005**
Charges in England *(Charged)*	**12-C**	..	..	*2,640*	*4,000*
Rounding .. *Charged* ..	..	..	..	*+132*	*+389*
Voted ..	..	..	**—472**	**+51**	**—114**
Total Charges on account of Motor Vehicles Acts ..	..	**14,904**	**15,000**	**43,000**	**28,000**
Charged ..	..	..	..	*12,000*	*9,000*
Voted ..	..	..	**15,000**	**31,000**	**19,000**

DETAILED ACCOUNT NO. 12-A—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—
CHARGES OF COLLECTION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishmen.			**Through Home Secretary**				
	6	6	Head Constables for the registration of motor vehicles and collection of license fees in the grade of Rs. 30—1—45 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	4,698	..	..	..
			STAFF FOR THE COLLECTION OF MOTOR TAX.				
	9	9	5 Clerks Rs. (70—5—125) and four Moharrirs Rs. (30—1½—60/2—70). }	8,083	8,947	9,287	9,284
	5	5	5 Servants at Rs. 14 per mensem each }				
			Creation of the post of a clerk in IV-A grade Rs. 40—2—90.	..	..	..	**480**
			Appointment of one clerk in grade Rs. 100—6—168/8—180 and a junior clerk in grade Rs 40—3—70/4—90.	..	..	..	**1,540**
			Total Pay of Establishment ..	12,781	8,947	9,287	11,304
Allowances and Honoraria.			House Rent Allowance	377	..	..	..
			Other Allowances	425	550 }	638	540
			Travelling Allowance	8	100 }		
			Allowances for a clerk in IV-A grade 40—2—90 ..	..	..	..	**60**
			Allowances for a clerk in grade 40—3—70/4—90 ..	..	..	..	**55**
			Allowances to non-official members of Provincial Transport Authority.	..	..	..	**450**
			Total Allowances, Honoraria, etc. ..	810	650	638	1,105
Contingencies ..			Clothing .. .. .. }	105	..	..	..
			Foot Equipment .. .. .. }				
			Contingencies	1,208	600	870	700
			Total Contingencies ..	1,313	600	870	700
			Total Charges of Collection ..	14,904	10,197	10,795	13,109

Detailed Account No. 12-B—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—Inspection of Motor Vehicles

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			Through Police Department				
Pay of Officers ..	..	..	Pay of Officers (*Charged*) ..	..	..	*8,328*	*4,311*
			Total Pay of Officers (*Charged*) ..	..	..	*8,328*	*4,311*
Pay of Establishment.	6	6	Head Constables for the registration of motor vehicles and collection of license fees in grade of Rs. 30—1—45 plus Frontier Allowance at Rs. 5 and Special Pay at Rs. 20 per mensem each.	..	4,390	5,250	4,770
			Temporary Establishment ..	..	..	3,822	200
			Total Pay of Establishment ..	..	4,390	9,072	4,970
Allowances and Honoraria.			House Rent Allowance ..	..	480	420	480
			Travelling allowance .. *Charged* ..	..	..	*900*	*300*
			Travelling allowance .. Voted ..	..	100	150	150
			Allowances for Temporary Establishment .	..	..	1,652	..
			Total Allowances, Honoraria, etc. ..	..	580	3,122	930
			Charged ..	..	..	*900*	*300*
			Voted ..	..	..	2,222	630
Contingencies ..			Contingencies	..	200	320	300
			Contingencies for Temporary Establishment ..	..	..	8,435	..
			Grant to Police Clothing and Equipment Fund ..	..	**105**	**105**	105
			Total Contingencies ..	..	305	8,860	405
			Total Inspection of Motor Vehicles ..	..	5,275	29,382	10,616
			Charged ..	..	..	*9,228*	*4,611*
			Voted ..	..	5,275	20,154	6,005

N. B.—Charges on account of Collection and Inspection of motor vehicles have been separated with effect from 1939-40 vide Comptroller's letter No. Cent. H-7 (5) 3125/1/42, dated the 11th February 1939.

Detailed Account No. 12-C—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS—Charges in England

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	Charges in England				
	High Commissioner				
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	..	..	*2,640*	*4,000*
	Total High Commissioner ..	..	..	2,640	4,000
	Charged ..	..	..	*2,640*	*4,000*

Garnt No. 7

MAJOR HEAD : 13—OTHER TAXES AND DUTIES—ENTERTAINMENTS TAX—CHARGES UNDER THE ELECTRICITY ACTS.

Voted Rs. 3,000 , *Charged Rs. 1,000*

Total Rs. 4,000

Head of Department : { *Entertainment Tax—Revenue and Divisional Commissioner North-West Frontier Province.*
Electrical Inspector—Superintending Engineer Electricity and Deputy Secretary to Government, North-West Frontier Province (Electricity). }

SUMMARY.	Detailed Account No.	Actuals 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Entertainment Tax	13-A	2,260	1,000	1,000	2,500
Inspection and Tests—Electrical Inspector *(Charged)* ..	13-B	..	*2,600*	*1,900*	*1,400*
Inspection and Tests—Electrical Inspector **Voted** ..	..	..	..	100	200
Rounding .. *(Charged)* ..	..	..	..	..	*—400*
Rounding .. **Voted** ..	..	..	+400	..	+300
Total ..	..	2,260	4,000	3,000	4,000
Charged ..	..	..	*3,000*	*1,900*	*1,000*
Voted ..	..	2,260	1,000	1,100	3,000

DETAILED ACCOUNT NO. 13-A—CHARGES FOR THE COLLECTION OF OHTER TAXES AND DUTIES—ENTERTAINMENT TAXES.

	Detailed Account No.	Actuals 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment	..	..	..	..	..
Allowances and Honoraria	..	..	..	..	..
Contingencies	..	2,260	1,000	1,000	2,500
Total ..	..	2,260	1,000	1,000	2,500

DETAILED ACCOUNT NO. 13-B—INSPECTION AND TESTS—ELECTRICAL INSPECTOR

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	ELECTRICAL INSPECTOR.				
Pay of Officers ..	Special pay to Electrical Inspector *(Charged)* ..	..	*1,800*	*1,600*	*1,200*
Allowances and Honoraria.	Travelling Allowance .. *(Charged)* ..	..	*800*	*300*	*200*
	Travelling Allowance .. Voted ..	..	..	100	200
	Total Electrical Inspector ..	..	2,600	2,000	1,600
	(Charged) ..	..	*2,600*	*1,900*	*1,400*
	Voted ..	..	..	100	200

Grant No. 8

IRRIGATION WORKS (EXCLUDING ESTABLISHMENT, PENSIONARY AND TOOLS AND PLANT CHARGES).

Voted Rs. 6,40,000 *Charged Rs. 21,000*

Total Rs. 6,61,000

MAJOR HEAD XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT —WORKING EXPENSES.

MAJOR HEAD 17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.

MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS IN CHARGE OF PUBLIC WORKS OFFICERS.

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

MAJOR HEAD 18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—A—IRRIGATION WORKS IN CHARGE OF CIVIL OFFICERS.

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province and Secretary to Government North-West Frontier Province, Development Departments.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
GENERAL SUMMARY.				
XVII—Irrigation—Working Expenses ..	4,08,243	3,63,000	5,12,000	3,94,000
17—Interest on works for which capital accounts are kept (*Charged*) ..	*16,192*	*18,000*	*20,000*	*21,000*
18—Irrigation, Navigation, Embankment, etc.—				
A—Irrigation Works in charge of Public Works Officers ..	57,143	54,200	31,000	76,000
A—Irrigation Works in charge of Civil Officers ..	56,342	70,000	76,000	93,000
B—Navigation, Embankment and Drainage Works ..	95,051	1,33,500	1,37,000	77,000
Rounding Voted ..	..	—700	..	..
Total ..	6,32,971	6,38,000	7,76,000	6,61,000
Charged ..	*16,192*	*18,000*	*20,000*	*21,000*
Voted ..	6,16,779	6,20,000	7,56,000	6,40,000

XVII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—WORKING EXPENSES

	Detailed Account No.	Actuals 1938-39	Budget, Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Exensions and Improvements	**A**	**68,005**	**61,000**	**44,339**	**51,300**
Maintenance and Repairs	**B**	**3,41,465**	**3,05,000**	**4,59,000**	**3,46,755**
Tools and Plant	**C**	**5,593**	..	**6,491**	..
Suspense	**D**	**—6,820**	**—3,000**	**2,044**	**—3,800**
Charges in England	**E**	..	..	..	..
Rounding		..	..	**+126**	**—255**
Total XVII—Irrigation—Working Expenses ..		**4,08,243**	**3,63,000**	**5,12,000**	**3,94,000**

TOTAL FIGURES UNDER MAJOR HEAD—XVII—IRRIGATION—WORKING EXPENSES

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Works	4,08,243	3,63,000	5,12,000	3,94,000
Establishment, Pensionary and Tools and Plant Charges, vide pages 71-72.	5,00,726	4,49,141	5,08,155	5,00,905
Total ..	9,08,969	8,12,141	10,20,155	8,94,905
Productive	3,45,227	2,96,434	2,14,640	2 73,756
Unproductive	5,63,742	5,15,707	8,05,515	6,21,149
Charged	*94,370*	*72,141*	*72,108*	*56,927*
Voted	8,14,599	7,40,000	9,48,047	8,37,978

Detailed Account No. XVII-A—IRRIGATION, NAVIGATION, ETC.—Working Expenses—Extensions and Improvements

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	6,914	4,000	2,924	1,500
Kabul River Canal	27,608	17,000	7,465	14,500
Unproductive—				
Upper Swat Canal	9,171	10,000	9,504	11,400
Paharpur Perennial Canal	24,312	12,000	4,446	8,900
Remodelling Drainage Crossing at R. D. 15045 near Girsal, Paharpur Canal.	..	18,000	..	..
Excavation of Head Reach of Paharpur Canal near Chashma ..	..	..	**20,000**	**15,000**
Total ..	68,005	61,000	44,339	51,300

Detailed Account No. XVII-B—IRRIGATION, NAVIGATION, ETC.—Working Expenses—Maintenance and Repairs

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Produutive—				
Lower Swat Canal	84,223	72,000	59,600	71,600
Kabul River Canal	38,467	41,000	35,400	34,500
Unproductive—				
Upper Swat Canal	1,48,027	1,45,000	1,41,000	1,59,000
Flood repairs to A. T. Works and Southern Channel at Amandara ..	..	..	42,000	..
Paharpur Perennial Canal	70,748	47,000	51,000	50,000
Reconstruction of Spur No. 1, Paharpur Canal ..	..	..	1,30,000	31,655
Total ..	3,41,465	3,05,000	4,59,000	3,46,755

Detailed Account No. XVII-C—IRRIGATION, NAVIGATION, ETC.—Working Expenses—Tools and Plant

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Productive—				
Lower Swat Canal	1,259	..	806	..
Kabul River Canal	898	..	553	..
Unproductive—				
Upper Swat Canal	2,143	..	2,482	..
Paharpur Perennial Canal	1,293	..	2,650	..
Total ..	5,593	..	6,491	..

Detailed Account No. XVII-D—IRRIGATION, NAVIGATION, ETC.—Working Expenses—Suspense

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Productive—				
Lower Swat Canal	—5,325	—2,000	2,000	—2,000
Kabul River Canal	859	..	—600	..
Unproductive—				
Upper Swat Canal	—2,354	—1,000	644	—1,800
Paharpur Perennial Canal	..	..	..	..
Total ..	—6,820	—3,000	2,044	—3,800

Detailed Account No. XVII-E—IRRIGATION, NAVIGATION, ETC.—Working Expenses—Charges in England

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
High Commissioner for India.				
Productive—Stores—				
Kabul River Canal	..	..	..	..
Total ..	..	..	..	..

17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Charged	Rs.	Rs.	Rs.	Rs
Productive—				
Lower Swat Canal	*89*	*100*	*100*	*100*
Kabul River Canal	..	*370*	..	..
Unproductive—				
Upper Swat Canal	*1,464*	*2,300*	*2,360*	*2,700*
Paharpur Canal	*14,639*	*15,400*	*17,400*	*18,050*
Total ..	*16,192*	*18,170*	*19,860*	*20,850*
Rounding	..	*—170*	*+140*	*+150*
Total ..	*16,192*	*18,000*	*20,000*	*21,000*

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE—
A—Irrigation Works in charge of Public Works Officers

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
A—Irrigation.	Rs.	Rs.	Rs.	Rs.
(1) Works for which neither Capital nor Revenue Accounts are kept.				
Civil Canals				
Extensions and Improvements	49,450	27,000	25,750	15,000
Constructing the new Michni Branch off-taking at R. D. 9,000-R. Doaba Canal.	..	..	..	**50,000**
Remodelling of Waran Canal	..	20,000	..	..
Maintenance and Repairs	58 547	58,000	56,000	59,000
Deduct contributions from local bodies	—54,115	—56,000	—57,267	—56,400
Tools and Plant	1,470	..	1 121	..
(2) Miscellaneous Expenditure.				
Grants-in-aid	..	..	..	2,750
Establishment	—250	..	..	..
Suspense	—2,589	..	..	..
Other Charges	4,630	5,200	5,100	5,200
Rounding	..	..	+236	+450
Total 18-A—Irrigation ..	57,143	54,200	31,000	76,000

TOTAL FIGURES UNDER MAJOR HEAD—18-A—Irrigation Works in charge of Public Works Officers

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Works	57,143	54,200	31,000	76,000
Establishment, Pensionary and Tools and Plant Charges. vide pages 71-72.	1,33,096	1,28,851	87,688	1,56,029
Total ..	1,90,239	1,83,051	1,18,688	2,32,029
Charged	*25,130*	*20,697*	*12,382*	*17,734*
Voted	1,65109	1.62,354	1,06,306	2,14,295

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE

A—IRRIGATION WORKS IN CHARGE OF CIVIL OFFICERS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			A—IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
			Works for which neither Capital nor Revenue Accounts are kept—Works in charge of Civil Officers.				
Works ..			Works	39,099	15,000	36,000	15,000
			Road crossing over the Luni at Saggu-Draban—Dera Ismail Khan Road.	..	..	..	**25,000**
			Expenditure on village irrigation channels met from the deposit account of the grant of economic development and improvement of rural areas.	5,965	45,683	30,210	43,311
			Total Works ..	45,064	60,683	66,210	83,311
Pay of Establishment.	8	8	Canal Naib Tahsildars 1 (Rs. 100), 2 (Rs. 85) and Kanungos 2 (Rs. 40) and 3 (Rs. 34).	7,108	5,424	5,424	5,352
	3	3	Servants at Rs. 14 per mensem each ..		504	504	504
			Leave salary		200	500	200
			Total Pay of Establishment ..	7,108	6,128	6,428	6,056
Allowances and Honoraria.			Travelling Allowance	3,780	3,000	3,200	3,200
			Other Allowances				
			Total Allowances and Honoraria ..	3,780	3,000	3,200	3,200
Contingencies ..			Contingencies	390	400	400	400
			Total Contingencies ..	390	400	400	400
			Rounding	..	—211	—238	+33
			Total A—Irrigation Works in Charge of Civil Officers	56,342	70,000	76,000	93,000

18—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate 1940-41
	Rs.	Rs.	Rs.	Rs.
B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
Works for which neither Capital nor Revenue Accounts are kept.				
Extensions and improvements	62,416	30,000	32,085	19,100
Works met out of Deposit on account of the grant for economic development of rural areas.	4,708		..	..
Improving and Extending the Amankot Drainage Scheme ..	..	58,500	75,878	6,000
Maintenance and repairs	28,888	40,000	23,914	52,000
Tools and plant	1,306	..	1,700	..
Suspense	—2,267	5,000	3,487	..
Rounding	..	..	—64	—100
Total B—Navigation, Embankment, etc. ..	95,051	1,33,500	1,37,000	77,000

OTAL FIGURES UNDER MAJOR HEAD 18-B—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS IN CHARGE OF PUBLIC WORKS OFFICERS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Works	95,051	1,33,500	1,37,000	77,000
Establishment, Pensionary and Tools and Plant Charges, vide pages 71-72.	1,18,581	1,57,680	1,33,176	96,890
Total ..	2,13,632	2,91,180	2,70,176	1,73,890
Charged	*22,396*	*25,325*	*18,806*	*11,012*
Voted	1,91,236	2,65,855	2,51,370	1,62,878

Grant No. 9

IRRIGATION (CAPITAL) EXCLUDING ESTABLISHMENT, PENSIONARY AND TOOLS AND PLANT CHARGES

Voted Rs. 28,000

Total Rs. 28,000

MAJOR HEAD : 19—CONSTRUCTION OF IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FINANCED FROM ORDINARY REVENUES, AND

68—CONSTRUCTION OF IRRIGATION NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
SUMMARY				
19—Construction of Irrigation etc. Works financed from Ordinary Revenues.	..	**63,800**	**13,000**	**28,000**
68—Construction of Irrigation etc. Works not charged to Revenue ..	**16,979**	..	..	..
Rounding	..	**+200**	..	..
Total ..	**16,979**	**64,000**	**13,000**	**28,000**

19—CONSTRUCTION OF IRRIGATION ETC. WORKS FINANCED FROM ORDINARY REVENUES

	Detailed Account No.	Actuals 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Works	19 (A)	..	63,800	12,645	28,000
Tools and Plant	19 (B)	..	..	285	..
Suspense	19 (C)	..	..	..	..
Deduct—**Recoveries on Capital Account** ..	..	..	..	..	..
Rounding	..	..	..	+70	..
Total ..	..	..	63,800	13,000	28,000
Charged ..	..	..	..	..	..
Voted ..	..	..	63,800	13,000	28,000

TOTAL FIGURES UNDER MAJOR HEAD "19—CONSTRUCTION OF IRRIGATION ETC. WORKS FINANCED FROM ORDINARY REVENUES"

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate 1940-41,
	Rs.	Rs.	Rs.	Rs.
Works	..	63,800	13,000	28,000
Establishment, Pensionary and Tools and Plant charges vide pages 71-72	..	19,628	6,361	17,827
Total ..	..	83,428	19,361	45,827
Charged ..	..	*3,149*	*899*	*2,003*
Voted ..	..	**80,279**	**18,462**	**43,824**

Detailed Account No. 19-A—Construction of Irrigation, Navigation, etc.—Works

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs	Rs.	Rs.
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	21,700	..	..
Unproductive—				
Upper Swat Canal	..	13,000	6,131	..
Reconstruction of Establishment quarters in the Rest House Compound at Shahbaz Garhi.	..	5,400	6,514	..
Paharpur Perennial Canal	..	23,700	..	28,000
Total ..	..	63,800	12,645	28,000

Detailed Account No. 19-B—Construction of Irrigation, Navigation, etc.—Tools and Plant

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	175	..
Paharpur Perennial Canal	..	..	110	..
Total ..	..	..	285	..

Detailed Account No. 19-C—Construction of Irrigation, Navigation, etc.—Suspense

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perennial Canal	..	..	..	..
Total ..	..	..	..	..

68—CONSTRUCTION OF IRRIGATION, ETC. WORKS NOT CHARGED TO REVENUE

	Detailed Account, No.	Actuals, 1938-39	Budget Estimate 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS					
Works	68 (A)	16,749			
Tools and Plant	68 (B)	230	..	..	..
Suspense	68 (C)	..	..	..	..
Deduct—**Recoveries on Capital Account**	..	..	..	..	..
Rounding	..	..	..	..	..
Total ..	..	16,979	..	..	..
Charged ..	..	..	..	..	..
Voted ..	..	16,979	..	..	..

TOTAL FIGURES UNDER MAJOR HEAD "68—CONSTRUCTION OF IRRIGATION ETC. WORKS, ETC.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Works	16,979	..	..	..
Establishment and Pensionary charges vide pages 71-72 ..	6,581	..	..	..
Total ..	23,560	..	..	..
Charged ..	*1,814*	..	..	..
Voted ..	21,746	..	..	..

DETAILED ACCOUNT No. 68-A—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—WORKS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	12,734	..	..	..
Reconstruction of establishment quarter in the Rest House Compound at Shahbaz Garhi	..	..	..	..
Paharpur Perennial Canal	4,015	..	..	..
Total ..	16,749	..	..	..

DETAILED ACCOUNT No. 68-B—CONTRUCTION OF IRRIGATION, NAVIGATION, ETC.—TOOLS AND PLANT

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	175	..	..	..
Paharpur Perennial Canal	55	..	..	..
Total ..	230	..	..	..

DETAILED ACCOUNT No. 68-C—CONSTRUCTION OF IRRIGATION, NAVIGATION, ETC.—SUSPENSE

Productive—				
Lower Swat Canal	..	..	..	..
Kabul River Canal	..	..	..	..
Unproductive—				
Upper Swat Canal	..	..	..	..
Paharpur Perennial Canal	..	..	..	..
Total ..	..	..	..	..

Grant No. 10

ESTABLISHMENT, PENSIONARY AND TOOLS AND PLANT CHARGES OF THE PUBLIC WORK DEPARTMENT.

Voted Rs. 11,07,000, *Charged Rs. 1,67,000*

Total Rs. 12,74,000

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

		Detailed account No.	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY			Rs.	Rs.	Rs.
Establishment Charges ..	*Charged*	A	*2,25,000*	*1,88,980*	*1,58,680*
	Voted		**9,42,000**	**9,40,491**	**10,20,219**
	Total		**11,67,000**	**11,29,471**	**11,78,899**
Pensionary Charges	*Charged* ..	B	*8,812*	*9,810*	*8,336*
	Voted		**32,938**	**32,435**	**36,394**
	Total	..	**41,750**	**42,245**	**44,730**
Tools and Plant ..	**Voted** ..	C	..	..	**50,000**
Rounding ..	*Charged*	..	*+188*	*+210*	*—16*
	Voted		**+62**	**+74**	**+387**
	Total ..	..	**12,09,000**	**11,72,000**	**12,74,000**
	Charged ..	..	*2,34,000*	*1,99,000*	*1,67,000*
	Voted ..	..	**9,75,000**	**9,73,000**	**11,07,000**

A—DISTRIBUTION OF ESTABLISHMENT CHARGES OVER VARIOUS IRRIGATION HEADS AND CIVIL WORKS ON PRO-RATA BASIS

		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
I—Irrigation Heads—				
XVII—Irrigation—Working Expenses—	*Charged* ..	*66,900*	*65,329*	*51,515*
	Voted ..	3,57,400	4,13,637	4,14,368
	Total ..	4,24,300	4,78,966	4,65,883
18-A—Irrigation Works—	*Charged* ..	*19,194*	*11,213*	*16,048*
	Voted ..	1,02,540	71,438	1,29,083
	Total ..	1,21,734	82,651	1,45,131
18-B—Navigation, etc.—	*Charged* ..	*23,486*	*17,029*	*9,965*
	Voted ..	1,25,485	1,08,493	80,157
	Total ..	1,48,971	1,25,522	90,122
68—Irrigation, etc., Expenditure not charged to Revenue—	*Charged* ..	..	..	..
	Voted ..	..	..	..
	Total ..	..	..	..
19—Irrigation, etc., Expenditure charged to Revenue—	*Charged* ..	*2,920*	*814*	*1,812*
	Voted ..	15,625	5,182	14,573
	Total ..	18,545	5,996	16,385
Total Establishment Charges of Irrigation Department	..	7,13,550	6,93,135	7,17,521
	Charged ..	*1,12,500*	*94,385*	*79,340*
	Voted ..	6,01,050	5,98,750	6,38,181
II—Civil Works—	*Charged* ..	*1,12,500*	*94,595*	*79,340*
	Voted ..	3,40,950	3,41,741	3,82,038
Total Establishment charges of Civil Works	..	4,53,450	4,36,336	4,61,378
Grand total Establishment charges	*Charged* ..	*2,25,000*	*1,88,980*	*1,58,680*
	Voted ..	9,42,000	9,40,491	10,20,219

B—Distribution of Pensionary Charges over various Irrigation Heads on Pro-Rata basis

		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.
XVII—Irrigation—Working Expenses—	*Charged*	*5,241*	*6,779*	*5,412*
	Voted ..	19,600	22,410	23,630
	Total ..	24,841	29,189	29,042
18- A-Irrigation Works—	*Charged* ..	*1,503*	*1,169*	*1,686*
	Voted ..	5,614	3,868	7,362
	Total ..	7,117	5,037	9,048
18-B—Navigation, etc.—	*Charged*	*1,839*	*1,777*	*1,047*
	Voted ..	6,870	5,877	4,571
	Total ..	8,709	7,654	5,618
68—Irrigation, etc., Expenditure not charged to Revenue—	*Charged* ..	..	..	..
	Voted ..	..	..	..
	Total ..	..	..	..
19—Irrigation, etc., Expenditure Charged to Revenue—	*Charged* ..	*229*	*85*	*191*
	Voted ..	854	280	831
	Total ..	1,083	365	1,022
Grand Total ..	..	41,750	42,245	44,730
	Charged ..	*8,812*	*9,810*	*8,336*
	Voted ..	32,938	32,435	36,394

C.—Distribution of Tools and Plant Charges over various Irrigation Heads and Civil Works on Pro-rata Basis

	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.
I—Irrigation Heads—			
XVII—Working Expenses	..	..	5,980
18-A—Irrigation Works	..	..	1,850
18-B—Navigation, etc.	..	..	1,150
68—Irrigation, etc., Expenditure not Charged to Revenue	..	..	..
19—Irrigation, etc., Expenditure Charged to Revenue	..	..	420
Total Tools and Plant Charges of Irrigation Department ..	..	..	9,400
II—Civil Works			
Total Tools and Plant Charges of Civil Works	..	..	40,600
Grand Total ..	..	..	50,000

DETAILS OF ESTABLISHMENT CHARGES OF PUBLIC WORKS DEPARTMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budgt Estimate, 1940-41
			DIRECTION.	Rs.	Rs.	Rs.	Rs.
			Office of Chief Engineer.				
Pay of Officers.	1	1	Chief Engineer (Rs. 2,750—125—3,000 plus special pay Rs. 250) (*Charged*).				
	1	1	Personal Assistant (Rs. 625—50—1,375 plus special pay Rs. 150) and language pay Rs. 100 per mensem (*Charged*).	55,677	56,000	59,352	53,500
			Appointment of an Assistant Secretary Finance in the P. W. D., Secretariat (Voted).	..	..	..	**5,500**
	1	1	Registrar (Rs. 350—20—450) Voted ..	7,112	4,700	5,990	4,410
			Total Pay of Officers .. Charged ..	55,677	56,000	59,352	53,500
			Total Pay of Officers .. Voted ..	7,112	4,700	5,990	9,910
Pay of Establishment.	19	20	Clerks 3 (Rs. 200—10—300) plus special pay at Rs. 50 per mensem, 3 (Rs. 120—10—200), 3 (Rs. 75—5—150), 7 (Rs. 45—3—105), 1 Stenographer (Rs. 60—5—120/10—200), 1 Draftsman (Rs. 120—8—200) plus special pay Rs. 30 per mensem, 1 Tracer (Rs. 40—2—90) plus special pay Rs. 17 1 Draftsman (Rs. 80—4—140) ..	37,365	31,300	32,650	35,130
			Re-organization of the Clerical Establishment of the P. W. D.	..	..	..	**2,387**
	7	7	7 Servants (Rs. 14—25)				
	3	2	Temporary establishment — 2 Servants (Rs. 14—25).				
			Total Pay of Establishment ..	37,365	31,300	32,650	37,517

Details of Establishment Charges of the Public Works Department—*continued*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Allowances, and Honoraria.			Travelling allowance .. *Charged* ..	*2,163*	*3,200*	*3,200*	*3,200*
			Travelling allowance .. Voted ..	1,779	700	650	700
			Hill and hill journey allowances *Charged* ..	..	..	..	..
			Hill and hill journey allowances Voted ..	..	2,000	..	..
			Other allowances	..	700	656	700
			Total Allowances and Honoraria ..	3,942	6,600	4,506	4,600
			Charged ..	*2,163*	*3,200*	*3,200*	*3,200*
			Voted ..	1,779	3,400	1,306	1,400
Contingencies ..			Contingent charges	9,665	9,300	7,500	7,500
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments etc. (*Charged*).	*600*	*125*	*350*	..
			Contribution to Central Board of Irrigation ..	2,750	2,750	2,750	..
Deduct Establishment Charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro-Electric Schemes— *Charged* ..	*—1,669*	..	..	..
			Voted ..	—1,319	..	..	..
			Total Office of Chief Engineer ..	1,14,123	1,10,775	1,13,098	1,13,027
			Charged ..	*56,771*	*59,325*	*62,902*	56,700
			Voted ..	57,352	51,450	50,196	56,327
			Superintending Engineers				
Pay of Officers ..	2	2	Superintending Engineers (Rs. 1,750—100—2,150) (*Charged*)	*45,456*	*49,100*	*48,925*	48,500
	1	1	Temporary Assistant Engineer (Voted) ..	720	..	..	..
			Total Pay of Officers ..	46,176	49,100	48,925	48,500
			Charged ..	*45,456*	*49,100*	*48,925*	48,500
			Voted ..	720	..	..	..
Pay of Establishment.	28	29	Clerks 2 (Rs. 200—10—300), 2 (Rs. 120–10–200), 4 (Rs. 75–5–150), 14 (Rs. 45–3–105), 2 (Rs. 60—5—120/10–200), 2 Draftsmen (Rs. 120—8—200), 2 (Rs. 80—4—140), 1 Tracer Rs. (40—2—90)	33,894	34,300	35,600	37,150
	10	9	Servants, Temporary 9 (Rs. 14—25). ..				
			Re-organization of the clerical establishment of the Public Works Department.	..	..	..	**4,664**
			Total Pay of Establishment ..	33,894	34,300	35,600	41,814
Allowances and Honoraria.			Travelling allowance *Charged* ..	*9,200*	*5,000*	*4,500*	5,300
			Travelling allowance Voted ..	2,598	1,600	1,250	1,500
			Other allowances	..	1,000	1,240	1,260
			Cost of passages (*Charged*)	..	..	..	..
			Total Allowances and Honoraria ..	11,798	7,600	6,990	8,060
			Charged ..	*9,200*	*5,000*	*4,500*	5,300
			Voted ..	2,598	2,600	2,490	2,760
Contingencies ..			Contingencies	9,746	8,500	8,500	8,500
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Depatments, etc. (*Charged*).	..	..	..	..
Deduct Establishment charges recoverable from other Governments, Departments, etc.			Deduct share of direction charges, charged to Hydro-Electric Schemes. *Charged* ..	..	..	..	..
			Voted ..	..	..	..	..
			Total Superintending Engineers ..	1,01,614	99,500	1,00,015	1,06,874
			Charged ..	*54,656*	*54,100*	*53,425*	53,800
			Voted ..	46,958	45,400	46,590	53,074
			Total Direction ..	2,15,737	2,10,275	2,13,113	2,19,901
			Charged ..	*1,11,427*	*1,13,425*	*1,16,327*	1,10,500
			Voted ..	1,04,310	96,850	96,786	1,09,401

[illegible] OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*continued*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			EXECUTIVE.				
Pay of Officers.	9	8	Executive Engineers at Rs. 625—50—1,375 and Rs. 475—25—700/30—1,000—50—1,100. *Charged* ..	*51,013*	*36,100*	*17,541*	*10,100*
			Voted ..				
	17	17	Assistant Engineers (Rs. 250—20—750) (Voted)				
	..	5	**Conversion of one post of Temporary Assistant Engineer (Rs. 250—20—750) into one permanent post of Assistant Engineer on Rs. 250—20—750 and creation of four permanent posts of Assistant Engineers on Rs. 250—20—750 as leave reserve.**	1,10,012	1,23,000	1,17,900	1,22,440 **12,780**
	1	..	**Pay of Assistant Engineer, Peshawar Buildings and Roads Sub-Division at Rs. 250—20—750 on permanent basis.**	..	**3,000**	..	**2,556**
			Creation of one post of Executive Engineer for the new P. W. D. Division at Kohat.	..	..	..	**3,652**
			Creation of one post of Assistant Engineer for the new Sub-Division at Haugu.	..	..	..	**2,343**
			Total Pay of Officers ..	1,61,025	1,62,100	1,35,441	1,53,871
			Charged ..	*51,013*	*36,100*	*17,541*	*10,100*
			Voted ..	1,10,012	1,26,000	1,17,900	1,43,771
Pay of Establishment.	215	214	Overseers 33 (Rs. 80—7—255), Sub-Overseers 34 (Rs. 60—5—120), Draftsmen 8 (Rs. 120—8—200), 7 (Rs. 80—4—140), 10 (Rs. 40—2—90), Clerks 8 (Rs. 120—10—200), 15 (Rs. 75—5—150), 63 (Rs. 45—3—105), Accountants 8, Signallers 7 (Rs. 40—3—64), 17 (Rs. 30—1—45), Artificers 3 (Rs. 45—1—75), Store-keeper 1 (40—3—64). Servants Temporary 23 (Rs. 14—17) .. Temporary establishment—Signallers 4 (Rs. 30—1—45), Store-keepers 10 (Rs. 40—3—64), 1 Store Munshi (Rs. 40—3—64), Artificers 3 (Rs. 45—1—75). Watch and ward establishment .. 33 Servants temporary (Rs. 14—17) .. Leave salary ..	2,83,753	2,84,872	2,91,720	2,80,000
			Pay of Establishment for the Peshawar Buildings and Roads Sub-Division :— One Clerk at Rs. 45—3—90/3—105, one Sub-Divisional Accountant in grade Rs. 60—5—150, 2 Overseers at Rs. 80—7—255 each and 1 peon at R . 14 per mensem.	..	**2,628**	..	**4,373**
			Pay of Establishment for the new P. W. D. Division at Kohat and Sub-Division at Hangu.	..	..	..	**10,219**
			Reorganization of the Clerical establishment of the P. W. D.	..	..	..	**15,554**
			Re-organisation of the Drawing Office staff of the P. W D.	..	..	..	**5,000**
			Deduct on account of probable savings ..	..	—1,000	..	..
			Total Pay of Establishment ..	2,83,753	2,86,500	2,91,720	3,15,146
Allowances and Honoraia.			Travelling allowance *Charged* ..	*16,039*	*8,000*	*2,710*	*1,800*
			Travelling allowance Voted ..	1,00,323	1,00,500	1,06,700	1,05,280
			Travelling allowance for the staff employed in the Peshawar Buildings and Roads Sub-Division—Voted.		**1,500**	..	**3,120**
			Travelling allowance for the staff of new P. W. D. Division at Kohat and Sub-Division at Hangu.		..	..	**3,025**
			Other allowances		3,558	3,520	3,488
			Other allowances for staff employed in the Peshawar Buildings and Roads Sub-Division.	..	72	..	**12**
			Other allowances for the staff of the new P. W. D. Division at Kohat and the Sub-Division at Hangu.	..	..	..	539
			Passages (*Charged*) ..	..	*2,900*	*3,040*	..
			Total Allowances and Honoraria ..	1,16,362	1,16,530	1,15,970	1,17,264
			Charged ..	*16,039*	*10,900*	*5,750*	*1,800*
			Voted ..	1,00,323	1,05,630	1,10,220	1,15,464

Details of Establishment Charges of the Public Works Department—*continued*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Contingencies ..			Contingencies	83,070	82,800	82,315	81,430
			Contingencies for the Peshawar Buildings and Roads Sub-Division.	..	1,200		**1,200**
			Contingencies for the new P. W. D. Division at Kohat and the Sub-Division at Hangu.	..	..	..	**6,700**
			Total Contingencies ..	83,070	84,000	82,315	89,330
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to and from other Governments, Departments, etc.—(*Charged*)	*700*	*475*	..	..
			Total Executive ..	6,44,910	6,49,605	6,25,446	6,75,611
			Charged ..	*67,752*	*47,475*	*23,291*	*11,900*
			Voted ..	5,77,158	6,02,130	6,02,155	6,63,711
			Medical Establishment.				
Pay of Establishment.			Pay of Establishment	3,511	3,500	3,082	3,100
			Total Pay of Establishment ..	3,511	3,500	3,082	3,100
Travelling Allowance.			Travelling allowance	2,166	1,900	1,900	1,900
Contingencies. ..			Contingencies	3,947	3,300	3,250	3,250
Contributions ..			Contributions for leave salary of Sub-Assistant Surgeons.	214	200	115	120
			Deduct Contribution recoverable from other Governments, Departments, etc.	—3,000	—3,000	—3,000	—3,000
			Total Medical Establishment ..	6,838	5,900	5,347	5,370
			Special Surveys.				
Pay of Establishment.			Pay of Establishment (Surveyors Rs. 50—5—60—5/2—100).	1,033	1,080	1,080	1,093
Allowances and Honoraria.			Travelling Allowance	380	360	420	420
			Total Special Surveys ..	1,413	1,440	1,500	1,513
			Revenue Establishment				
Pay of Establishment.	14	14	Zilladars 2 (Rs. 200—20—400), 2 (Rs. 120—8—160) and 10 (Rs. 70—4—110).				
	33	40	Munshis 3 (Rs. 70—4—110), 3 (Rs. 50—4—90) 9 (Rs. 40—3—64), 22 (Rs. 30—2—40), special Munshis 3 (30).				
	78	33	Servants				
			Temporary Establishment—2 Zilladars, 2 Head Munshis (Rs. 70—4—110), 2 Ahlmads (Rs. 50—4—90), 2 Munshis (40—3—64), 6 Assistant Munshis (Rs. 30—2—40), 3 Naib Tahsilars, 11 Kanungos, 11 Muharris, 9 Chalvishtas, 1 Naib Mirab and 179 Patwaris and 83 Servants.	1,46,570	1,51,000	1,47,050	1,47,600
			Leave salary				
			Creation of four additional temporary posts of chaprasis for four towers on Bara Canals.				**672**
			Total Pay of Establishment ..	1,46,570	1,51,000	1,47,050	1,48,27

DETAILS OF ESTABLISHMENT CHARGES OF THE PUBLIC WORKS DEPARTMENT—*concluded*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Fees to Lambardars	76,821	54,400	51,540	53,300
	Travelling allowance		19,200	23,800	23,000
	Travelling allowance of four additional Chaprasis for four towers on Bara Canal.		..	..	**72**
	Other allowances		14,000	15,860	15,600
	Total Allowances and Honoraria ..	76,821	87,600	91,200	91,972
Contingencies ..	Contingencies	17,343	21,500	19,110	15,900
	Total Revenue Establishment ..	2,40,734	2,60,100	2,57,360	2,56,144
Establishment Suspense.	Establishment Suspense .. *Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
Establishment charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments Departments, etc. *Charged* ..	*80*	*200*	..	..
	Voted ..	10,208	1,800	..	..
Establishment charges recoverable from other Governments, Departments, etc.	*Deduct*—Share of Direction charges charged to the Paharpur Perennial Canal and Malakand Hydro-Electric Schemes. *Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
	Deduct—Establishment charges recoverable from other Governments, Departments, etc. *Charged* ..	..	..	..	..
	Voted ..	—24,030	—35,000	—25,000	—17,900
	Total recoverable .. *Charged* ..	..	..	..	..
	Voted ..	—24,030	—35,000	—25,000	—17,900
	Total Charges in India .. Total ..	10,95,890	10,94,320	10,77,766	11,40,639
	Charged ..	*1,79,259*	*1,61,100*	*1,39,618*	*1,22,400*
	Voted ..	9,16,631	9,33,220	9,38,148	10,18,239
	Charges in England—				
	A.—Secretary of State.				
Leave and Deputation Salary.	Leave and Deputation Salary .. *Charged* ..	*9,429*	..	*6,040*	..
	Voted ..	..	..	..	..
Sterling Overseas Pay.	Overseas pay .. .. *Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
	Total Secretary of State .. *Charged* ..	*9,429*	..	*6,040*	..
	Voted ..	..	..	..	..
	B.—High Commissioner.				
Leave and Deputation Salary.	Leave and Deputation Salary .. *Charged* ..	*44,319*	*25,120*	*23,100*	*20,920*
	Voted ..	2,646	8,520	2,320	1,960
Sterling Overseas Pay.	Overseas pay .. .. *Charged* ..	*24,951*	*30,880*	*19,640*	*15,000*
	Voted ..	..	..	..	..
	Loss or gain by exchange .. *Charged* ..	*527*	*8,000*	*482*	*360*
	Voted ..	13	..	23	20
	Total High Commissioner .. *Charged* ..	*69,797*	*64,000*	*43,322*	*36,280*
	Voted ..	2,659	8,520	2,343	1,980
	Total Charges in England ..	81,885	72,520	51,705	38,260
	Charged ..	*79,226*	*64,000*	*49,362*	*36,280*
	Voted ..	2,659	8,520	2,343	1,980
	Deduct Expenditure in England .. *Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
	Rounding .. *Charged* ..	..	*—100*	..	..
	Voted ..	..	+260	..	..
	Total Establishment charges of the Public Works Department. ..	11,77,775	11,67,000	11,29,471	11,78,899
	Charged ..	*2,58,485*	*2,25,000*	*1,88,980*	*1,58,680*
	Voted ..	9,19,290	9,42,000	9,40,491	10,20,219

Appropriation No. 11

DEBT SERVICES.

Charged Rs. 1,43,000

Total Rs. 1,43,000

MAJOR HEADS : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS AND 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
(Charged).				
SUMMARY BY MAJOR HEADS				
22—Interest on Debt and other obligations	*88,719*	*36,000*	*29,000*	*—8,000*
23—Appropriation for Reduction or Avoidance of Debt	*1,51,000*	*1,51,000*	*1,51,000*	*1,51,000*
Total (Charged) ..	*2,39,719*	*1,87,000*	*1,80,000*	*1,43,000*

MAJOR HEAD : 22—INTEREST ON DEBT AND OTHER OBLIGATIONS

*Charged—(–) Rs. 8000,**

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department.

(CHARGED) HEADS	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Interest payable to Provincial Loans Fund on—				
(a) Advance on account of Provincial Loan Accounts outstanding on the 18th April 1932.	..	..	..	..
(b) Advances in respect of Irrigation—Capital Expenditure incurred upto the end of 1931-32.	..	..	..	..
Paharpur Perennial Canal Scheme	..			
Malakand Hydro-Electric Scheme	..	..	..	..
Total interest payable to the Provincial Loans Fund ..	..	..	..	..
A—INTEREST ON ORDINARY DEBT—RUPEE DEBT.				
Interest on Permanent Loans—				
Interest on 3 per cent. North-West Frontier Province Loan, 1937-52 ..	1,78,063	1,81,400	1,81,400	1,81,400
Discount on Loans—				
Discount on 3 per cent. North-West Frontier Province Loan, 1937-52 ..	..	..	..	..
Other Items—				
Management of Debt	1,209	1,210	1,210	1,210
Brokerage, Comission, etc.	..	..	..	..
Miscellaneous—Adertisement charges, etc.	18	20	164	20
Interest on Loans taken from the Central Government	..	..	..	..
Total—A—Interest on Ordinary Debt ..	1,79,290	1,82,630	1,82,774	1,82,630
B—INTEREST ON UNFUNDED DEBT—				
State Provident Funds :—				
Interest on General Provident Fund	63,862	74,000	74,000	74,000
Interest on Contributory Provident Fund	282	200	300	300
Total interest on Unfunded Debt ..	64,144	74,200	74,300	74,300
C—INTEREST ON OTHER OBLIGATIONS.				
Interest on Famine Relief Fund Balances	..	..	..	..
Total interest payable ..	2,43,434	2,56,830	2,57,074	2,56,930
D—TRANSFER TO OTHER ACCOUNTS.				
Deduct—				
Interest transferred to Commercial Departments :—				
Interest charged to Irrigation	16,192	18,000	20,000	21,000
Interest charged to the capital cost of the Malakand Hydro-Electric Scheme.	1,38,523	2,02,700	2,08,000	2,44,000
Interest charged to Forests	..	..	..	..
Interest portion of equated payments on account of commuted value of pensions.	..	..	..	..
Total Deductions ..	1,54,715	2,20,700	2,28,000	2,65,000
Net ..	88,719	36,130	29,074	—8,070
Rounding ..	..	—130	—74	—70
Total 22—Interest ..	88,719	36,000	29,000	—8,000

* The appropriation for gross expenditure stands at Rs. 2,56,930.

DEBT SERVICES—REDUCTION OR AVOIDANCE OF DEBT

Charged Rs. 1,51,000

MAJOR HEAD : 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

Head of Department :—Secretary to Government, North-West Frontier Province, Finance Department.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
(*Charged*)	Rs.	Rs.	Rs.	Rs.
Sinking Funds—				
Sinking Fund for the North-West Frontier Province 3 per cent. Loan, 1937-52.	1,51,000	1,51,000	1,51,000	1,51,000
Other appropriations for reduction or avoidance of debt—				
Total amount of equated payments towards repayment of loan from the Provincial Loans Fund.	..	..	..	..
Deduct on account of interest chargeable to the head 22—Interest ..	..	..	..	..
Total ..	1,51,000	1,51,000	1,51,000	1,51,000

Grant No. 12

GENERAL ADMINISTRATION

Voted Rs. 14,43,000 ; *Charged Rs. 8,54,000*

Total Rs. 22,97,000

MAJOR HEAD : 25—GENERAL ADMINISTRATION

		Detailed Account No.	Actuals 1938-39	Budget Estimate. 1939-40	Revised Estimate, 1939-40	Budget Estimate 1940-41
			Rs.	Rs.	Rs.	Rs.
SUMMARY						
A.—Heads of Provinces—						
Salary of the Governor *(charged)*		25-A *(a)*	*66,600*	*66,600*	*67,500*	*66,600*
Secretarial Staff of the Governor *(charged)* ..		25-A *(b)*	*36,207*	*34,678*	*35,412*	*37,501*
Staff and Household of the Governor *(charged)* ..		25-A *(c)*	*53,074*	*53,077*	*54,852*	*52,203*
Sumptuary Allowance *(charged)* ..		..	*6,000*	*6,000*	*6,000*	*6,000*
Expenditure from Contract Allowance *(charged)* ..		25-A *(d)*	*13,473*	*14,100*	*14,100*	*14,100*
Tour Expenses *(charged)*		25-A *(e)*	*16,001*	*20,356*	*20,356*	*20,356*
Advisor (s) *(charged)*		25-A *(f)*	..	..	*10,310*	*46,100*
Ministers	*Charged* ..	25-A *(g)*	*37,509*	*40,800*	*27,154*	..
	Voted ..		7,782	18,240	13,807	..
B.—Legislative Bodies—						
Provincial Legislative Assembly ..	*Charged* ..	25-B *(a)*	*9,643*	*10,200*	*10,200*	*10,200*
	Voted ..		53,520	54,361	53,683	53,801
Elections for Legislatures		25-B *(b)*	5,409	2,560	2,538	2,800
C.—Secretariat and Headquarters Establishments—						
Civil Secretariat	*Charged* ..	25-C *(a)*	*1,12,652*	*1,18,718*	*1,23,031*	*1,21,490*
	Voted ..	and *(b)*	2,24,841	2,55,343	2,50,606	2,62,549
Public Service Commission *(Charged)*		25-C *(c)*	*30,449*	*34,730*	*30,950*	*35,123*
Local Fund Audit Establishment ..	*Charged* ..	..	*645*	*700*	*700*	*700*
	Voted ..		14,453	12,232	14,000	14,000
D.—Revenue and Divisional Commissioner	*Charged* ..	25-D	*28,528*	*35,000*	*33,400*	*34,000*
	Voted ..		81,317	87,783	81,332	85,424
E.—District Administration ..	*Charged* ..	25-E	*2,30,842*	*3,06,042*	*2,78,520*	*2,84,200*
	Voted ..		9,51,525	9,64,325	9,70,706	10,05,915
G.—Miscellaneous (voted)—						
Discretionary Grants by Heads of Provinces ..		25-G *(a)*	7,697	9,000	8,485	9,000
Miscellaneous—Discretionary Grants from the grant for the rural uplift scheme.		25-G *(b)*	119	..	..	..
H.—Charges in England ..	*Charged* ..	25-H	*1,80,886*	*2,15,000*	*1,64,520*	*1,25,240*
	Voted ..		18,200	16,080	12,120	9,400
Loss or Gain by Exchange ..	*Charged* ..	..	*1,130*	..	*1,000*	..
	Voted ..		88	..	..	..
Rounding	*Charged* ..	..	..	*—1*	*—5*	*+187*
	Voted ..		..	+76	—277	+111
Total General Administration ..		..	21,88,590	23,76,000	22,85,000	22,97,000
	Charged ..	..	*8,23,639*	*9,56,000*	*8,78,000*	*8,54,000*
	Voted ..		13,64,951	14,20,000	14,07,000	14,43,000

DETAILED ACCOUNT No. 25-A (*a*)—GENERAL ADMINISTRATION—SALARY OF THE GOVERNOR, NORTH-WEST FRONTIER PROVINCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			CHARGED				
Pay of Officers ..	1	1	Salary of the Governor (Rs. 5,500) ..	*66,000*	*66,000*	*66,900*	*66,000*
			Total Pay of Officers ..	*66,000*	*66,000*	*66,900*	*66,000*
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	*600*	*600*	*600*	*600*
			Total Salary of the Governor ..	*66,600*	*66,600*	*67,500*	*66,600*

DETAILED ACCOUNT No. 25-A (*b*)—GENERAL ADMINISTRATION—SECRETARIAL STAFF OF THE GOVERNOR,

Heads of Department—Secretary to the Governor

	Numbers 1939-40	Numbers 1940-41					
			SECRETARIAL STAFF OF THE GOVERNOR				
			CHARGED.				
Pay of Officers ..	1	1	Secretary (Rs. 1,400) and special pay (Rs. 250 plus Pashtu Allowance Rs. 100).	*22,362*	*20,667*	*21,966*	*21,867*
			Total Pay of Officers ..	*22,362*	*20,667*	*21,966*	*21,867*
Pay of Establishment.	4	5	Superintendent and Clerks 1 (Rs. 300—20—500), 1 (Rs. 75—5—150) and 2 (Rs. 65—5—130) and 1 Rs. 40—3—90) plus special pay 1 (Rs. 20—1—25).	*7,710*	*7,607*	*8,000*	*8,666*
	3	4	Servants	..	*504*	*570*	*768*
			Total Pay of Establishment ..	*7,710*	*8,111*	*8,570*	*9,434*
Allowances and Honoraria.			Travelling allowance	1,653	2,000	1,300	2,000
			Hill and hill journey allowance	..	..	..	..
			Other allowances	967	800	476	600
			Total Allowances and Honoraria ..	2,620	2,800	1,776	2,600
Contingencies ..			Other contingencies	2,915	2,500	2,500	3,000
			Total Contingencies ..	2,915	2,500	2,500	3,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of Officers ..	600	600	600	600
			Total Secretarial Staff of the Governor (*Charged*) ..	*36,207*	*34,678*	*35,412*	*37,501*

DETAILED ACCOUNT NO. 25-A (*c*)—GENERAL ADMINISTRATION—STAFF AND HOUSEHOLD OF THE GOVERNOR

Head of Department—Secretary to Governor.

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			CHARGED.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	A. D. C. (Rs. 730)	14,865	8,760	8,760	7,620
	1	1	Indian Assistant (Rs. 300—30—850) ..	..	6,480	6,480	6,825
			Leave Salary	..	..	..	..
			Total Pay of Officers ..	14,865	15,240	15,240	14,445
Pay of Establishment.	4	4	Stenographer and Clerks 1 (Rs. 300—20—500) 1 (Rs. 120—10—300), Garden Supervisor (Rs. 50—5—100) and a Housekeeper at Rs. 100 per mensem.	11,769	8,909	8,909	9,330
	13	13	Servants at rates varying from Rs. 14 to Rs. 22.		2,328	2,328	2,328
			Leave salary		..	..	..
			Total Pay of Establishment ..	11,769	11,237	11,237	11,658
Allowances and Honoraria.			**Travelling allowance**	1,857	2,000	2,000	2,000
			Hill and hill journey allowance ..	..	..	..	..
			Other allowances	1,146	1,000	500	500
			Total Allowances and Honoraraia ..	3,003	3,000	2,500	2,500
Contingencies ..			Grant for the maintenance of furniture ..	4,082	5,000	5,000	5,000
			Other Contingencies	19,298	18,000	20,000	18,000
			Inauguration grant	57	..	275	..
			Total Contingencies ..	23,437	23,000	25,275	23,000
Grant in aid, Contributions etc.			Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc.	..	600	600	6
			Total Staff and Household, etc. (*Charged*) ..	53,074	53,077	54,852	52,203

DETAILED ACCOUNT No. 25-A (*d*)—GENERAL ADMINISTRATION—EXPENDITURE FROM CONTRACT ALLOWANCE

Head of Department—Secretary to the Governor

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	(CHARGED)				
Contingencies ..	Liveries and other miscellaneous expenditure ..	3,886	4,000	4,000	4,000
	Expenses in connection with the visit of His Excellency the Viceroy.	1,488	500	500	500
	Maintenance of motor cars	8,099	9,600	9,600	9,600
	Total ..	13,473	14,100	14,100	14,100

DETAILED ACCOUNT No. 25-A (*e*)—GENERAL ADMINISTRATION—TOUR EXPENSES

Head of Department—Secretary to the Governor

	(CHARGED)				
Contingencies ..	Maintenance and repairs of camp equipment ..	16,001	18,000	18,000	18,000
	Miscellaneous				
	Maintenance of Saloon, etc.		2,356	2,356	2,356
	Total Tour Expenses ..	16,001	20,356	20,356	20,356

DETAILED ACCOUNT No. 25-A (*f*)—GENERAL ADMINISTRATION—ADVISORS

	Number 1939-40	Number 1940-41					
			(CHARGED)				
Pay of Officers ..	..	1	Advisor (s)	..	..	9,371	42,000
			Total Pay of Officers ..	..	..	9,371	42,000
Allowances and Honoraria.			Travelling allowance	..	..	800	3,500
			Hill and hill journey allowance ..	..	..	..	..
Grants-in-aid, Contribuions, etc.			Contributions for the cost of passages of officers transferred to or from other Governents, Departments, etc.	..	..	139	600
			Tojal Advisor (s) *Charged*) ..	..	..	10,310	46,100

DETAILED ACCOUNT No. 25-A (g)—GENERAL ADMINSTRATION—MINISTERS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	4	..	Ministers (*Charged*)	24,000	24,000	16,600	..
	4	..	Parliamentary Secretaries (Voted) ..	7,607	16,800	11,620	..
			Total .. { *Charged* ..	24,000	24,000	16,600	..
			Total .. { Voted ..	7,607	16,800	11,620	..
Allowances and Honoraria.			Travelling allowance .. { *Charged* ..	6,309	9,600	5,574	..
			Travelling allowance .. { Voted ..	175	1,440	2,187	..
			Motor car allowance to Hon'ble Ministers at Rs. 150 per mensem each (*Charged*).	7,200	7,200	4,980	..
			Total Allowances and Honoraria { *Charged* ..	13,509	16,800	10,554	..
			Total Allowances and Honoraria { Voted ..	175	1,440	2,187	..
Contingencies ..			Contingencies	..	..	..	..
			Total Ministers { *Charged* ..	37,509	40,800	27,154	..
			Total Ministers { Voted ..	7,782	18,240	13,807	..

DETAILED ACCOUNT No. 25-B (a)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY

Head of Department—Speaker, Legislative Assembly.

Primary units of appropriation	1939-40	1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers ..	2	2	Speaker (Rs. 6,000 per annum) and Deputy Speaker (Rs. 1,200 per annum) (*Charged*).	6,500	7,200	7,200	7,200
	1	1	Secretary (Rs. 300—850) (Voted). ..	6,123	5,478	5,478	5,838
			Total Pay of Officers .. { *Charged* ..	6,500	7,200	7,200	7,200
			Total Pay of Officers .. { Voted ..	6,123	5,478	5,478	5,838
Pay of Establishment.	9	9	Reporters 2 (Rs. 250—10—350) and Clerks 1 (Rs. 120—10—300) for old hands and (Rs. 105—10—255) for new entrants) 1 (Rs. 120—6—180), 3 (Rs. 75—5—150) for old hands and (Rs. 65—5—130) for new entrants 2 (Rs. 40—3—90). }	16,224	15,073	18,348	14,411
	6	6	Servants	..	..	..	840
	..	3	**Creation of a permanent post of Keeper of the Hall at Rs. 30 per mansem from 1-4-40, and two permanent posts of Chowkidars for the Assembly Hall from 1-3-40 at Rs. 14 per mensem each.**	..	..	..	**666**
			Leave salary	..	500	..	500
			Total Pay of Establishment ..	16,224	15,573	18,348	16,417

DETAILED ACCOUNT NO. 25-B (*a*)—GENERAL ADMINISTRATION—PROVINCIAL LEGISLATIVE ASSEMBLY—concluded

Primary units of appropriation			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ..	*Charged* ..	*1,343*	*1,200*	*1,200*	*1,200*
		Voted ..	24,192	27,000	23,857	25,000
	Other allowances	..	1,471	1,310	1,000	1,000
	Head Quarters Allowance for the Keeper of the Hall from 1-4-40 and the two Chowkidars from 1-3-40 (Voted)		..	..	..	**46**
	Motor car allowance to the Speaker at Rs. 150 per mensem (*Charged*).		*1,800*	*1,800*	*1,800*	*1,800*
	Total Allowances and Honoraria ..	*Charged* ..	*3,143*	*3,000*	*3,000*	*3,000*
		Voted ..	25,663	28,310	24,857	26,046
Contingencices ..	Contingencies	..	5,510	5,000	5,000	5,500
	Total Provincial Legislative Assembly	*Charged* ..	*9,643*	*10,200*	*10,200*	*10,200*
		Voted ..	53,520	54,361	53,683	53,801

DETAILED ACCOUNT NO. 25-B (*b*)—GENERAL ADMINISTRATION—LEGISLATIVE BODIES—ELECTIONS FOR LEGISLATURES

Head of Department—Secretary, Development Departments,

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			(VOTED)				
Pay of Officers ..	..	..	Reforms Officers, etc. ..	3,033	..	..	..
			Total Pay of Officers ..	3,033	..	..	..
Pay of Establishment.	1	1	Clerk (Rs. 120—10—300 for old hands and Rs. 105—10—255 for new entrants).	2,790	1,380	1,500	1,620
	1	1	Servant		168	168	168
			Total Pay of Establishment ..	2,790	1,548	1,668	1,788
Allowances and Honoraria.			Travelling allowance	205	500	388	500
			Other Allowances	9	12	12	12
			Total ..	214	512	400	512
Contingencies ..			Contingencies	840	500	500	500
			Total Contingencies ..	840	500	500	500
Deduct charges recoverable from other Governments, Departments, etc.			Charges recoverable from the Central Government.	—1,468	..	—30	..
			Total	5,409	2,560	2,538	2,800

DETAILED ACCOUNT No. 25-C (a)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT

Head of Department—Chief Secretary to Government, North-West Frontier Province

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY		Rs.	Rs.	Rs.	Rs.
Civil Secretariat	*Charged* ..	*89,514*	*94,788*	*99,581*	*97,340*
	Voted ..	**2,14,150**	**2,37,850**	**2,29,585**	**2,40,259**
Legislative Department	*Charged* ..	*23,138*	*23,930*	*23,450*	*24,150*
	Voted ..	**10,691**	**17,493**	**21,021**	**22,290**
Total Civil Secretariat	..	**3,37,493**	**3,74,061**	**3,73,637**	**3,84,039**
	Charged ..	*1,12,652*	*1,18,718*	*1,23,031*	*1,21,490*
	Voted ..	**2,24,841**	**2,55,343**	**2,50,606**	**2,62,549**

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers ..	4	4	Chief Secretary, Home Secretary, and Secretary, Development Departments at Rs. 500—2,250, special pay 1 (Rs. 400) and 2 (Rs. 150) and language pay 1 (Rs. 100) Charge allowance 1 (Rs. 200) and Secretary, Finance Department (Rs. 300—1,800) plus special pay (Rs. 250) (*charged*).	*84,696*	*90,847*	*95,651*	*93,400*
	3	3	Assistant Secretary (Rs. 500—850), Assistant Financial Secretary (Rs. 500—850) and special pay 2 (Rs. 100) each (voted).	31,873	24,550	23,810	19,691
			Leave salary (Voted) ..	..	..	..	..
			Total Pay of Officers ..	1,16,569	1,15,397	1,19 461	1,13,091
			Charged ..	*84,696*	*90,847*	*95,651*	*93,400*
			Voted ..	31,873	24,550	23,810	19,691
Pay of Establishment.	93	93	Superintendents 2 (Rs. 350—600) plus personal pay 1 (Rs. 50 per mensem), 2 (Rs. 300—20—500), Clerks 28 (Rs. 120—10—300 and Rs. 105—10—255 plus special pay) 5 (Rs. 50 each), 29 (Rs. 75—5—150 and Rs. 65—5—130) plus special pay 1 (Rs. 20), and 32 (Rs. 45—3—105) and (Rs. 40—3—90).	1,34,715	1,50,902	1,51,722	1,54,008
	..	1	**Creation of a permanent post of a Head Assistant Rs. 120—10—300 plus Rs. 50 per mensem Special pay for the Compilation of rules from 1-3-40.**	..	..	..	**3,000**
	52	52	Servants at rates varying from Rs. 14 to Rs. 27.	..	11,034	..	11,639
			Temporary establishment ..	..	1,600	..	1,276
			Leave salary	..	..	..	..
			Probable savings	..	—10,000	..	— 3,000
			Total Pay of Establishment ..	1,34,715	1,53,536	1,51,722	1,66,923

DETAILED ACCOUNT NO. 25-C (*a*)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of passages (Voted)	..	..	..	..
	Travelling allowance { *Charged*	*1,767*	*1,100*	*1,100*	*1,100*
	Travelling allowance { Voted	6,610	5,000	6,000	5,000
	Hill and hill Journey allowances { *Charged*	..	*201*	*190*	*200*
	Hill and hill Journey allowances { Voted ..	..	3,800	2,207	2,500
	Other allowances	7,319	5,396	6,043	5,844
	Total Allowances and Honoraria ..	15,696	15,497	15,540	14,644
	Charged ..	*1,767*	*1,301*	*1,290*	*1,300*
	Voted ..	13,929	14,196	14,250	13,344
Contingencies ..	Contract contingencies	20,969	43,000	39,000	41,000
	Purchase of books and periodicals	9,935			
	Hill journey charges				
	Miscellaneous				
	Total Contingecies ..	30,904	43,000	39,000	41,000
Losses in cash or stores.	Losses in cash or stores	161	..	..	..
Grants-in-aid, Contributions. etc.	Contributions for the cost of passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).	*3,051*	*2,640*	*2,640*	*2,640*
Charges paid to other Governments, Departments, etc.	Share of the cost of the staff entertained by the Comptroller for resource work (Voted).	2,568	2,568	2,568	2,568
Deduct—Charges recoverable from other Governments, Departments, etc.	Grants from the Central Government in respect of War Emergency Establishment (voted).	..	..	1,765	3,267
	Total Civil Secretariat ..	3,03,664	3,32,638	3,29,166	3,37,599
	Charged ..	*89,514*	*94,788*	*99,581*	*97,340*
	Voted ..	2,14,150	2,37,850	2,29,585	2,40,259

DETAILED ACCOUNT NO. 25-C (b)—GENERAL ADMINISTRATION—CIVIL SECRETARIAT—LEGISLATIVE DEPARTMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	2	Legal Remembrancer and Advocate-General (*Charged*)	22,750	23,350	23,350	23,950
			Deputy Secretary, Legislative Department (Voted).	..	..	7,800	9,800
			Deputation of an officer for legal training in the Legislative Department of the Government of India (voted).	..	4,500	..	..
			Total Pay of Officers .. *Charged*	22,750	23,350	23,350	23,950
			Voted ..	..	4,500	7,800	9,800
Pay of Establishment.	5	5	Clerks, 1 (Rs. 120—10—300), 1 (Rs. 105—10—255), 2 (Rs. 75—5—150) and (Rs. 65—5—130), and 1 (Rs. 40—3—90).	8,688	8,400	8,960	8,928
			Grant of a Special pay of Rs. 20 per mensem to the Stenographer to Advocate General for the Additional work as Stenographer to Deputy Secretary to Government, N.-W. F. P., Legislative Department from 1-4-40.	..	..	..	**220**
	4	4	Servants at rates varying from Rs. 14 to Rs. 25.	..	768	810	777
		1	**Creation of a permanent post of a Peon at Rs. 14 per mensem for the Deputy Secretary Legislative Department from 1-4-40.**	..	..	..	**154**
			Total Pay of Establishment ..	8,688	9,168	9,770	10,079
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	388	580	100	200
			Voted ..	82	200	1,400	400
			Travelling Allowance for the Officer for legal training (voted).	..	1,500		
			Hill and hill journey allowances .. *Charged* .. / Voted ..	..	..	..	..
			Other allowances .. .. (Voted) ..	449	325	251	200
			Headquarter Allowance for the Peon Sanctioned from 1-4-40 (Voted)	..	..	..	**11**
			Total Allowances and Honoraria .. *Charged* ..	388	580	100	200
			Voted ..	531	2,025	1,651	611
Contingencies ..			Contingencies	1,472	1,800	1,800	1,800
			Total Contingencies ..	1,472	1,800	1,800	1,800
			Total Legal Remembrancer, etc. ..	33,829	41,423	44,471	46,440
			Charged ..	23,138	23,930	23,450	24,150
			Voted ..	10,691	17,493	21,021	22,290

DETAILED ACCOUNT NO. 25-C (c)—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—PUBLIC SERVICE COMMISSION

Head of Department—Home Secretary to Government, North-West Frontier Province

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	PUBLIC SERVICE COMMISSION.				
	(*Charged*)				
Charges paid to other Governments, Departments, etc.	One-sixth of the cost of the staff and contingent charges of the office of the joint Punjab and N.-W. F. Province Public Service Commission to be paid to the Punjab Government.	30,449	34,730	30,950	35,123
	Total Public Service Commission ..	30,449	34,730	30,950	35,123

DETAILED ACCOUNT No. 25-D—GENERAL ADMINISTRATION—REVENUE AND DIVISIONAL COMMISSIONER

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Revenue and Divisional Commissioner at Rs. 500—2,250 and special pay at Rs. 400 (*charged*).	*24,722*	*31,800*	*30,200*	*30,800*
	1	1	Personal Assistant to Revenue and Divisional Commissioner at Rs. 300—30—850	5,082	5,280	4,542	4,902
			Leave salary	..	..	..	..
			Total Pay of Officers .. *Charged* ..	*24,722*	*31,800*	*30,200*	*30,800*
			Voted ..	5,082	5,280	4,542	4,902
Pay of Establishment.	36	36	Superintendent (Rs. 350—20—450), Clerks 8 (Rs. 120—10—300 plus special pay 2 at Rs. 50), 12 (Rs. 75—5—150 and special pay 1 at Rs. 50) and 15 (Rs. 45—3—105).	60,526	58,768	54,500	59,554
	..	1	**Creation of the post of a clerk in grade II (Rs. 75—5—150) with 15 per cent. cut for new entrants from the 1st April 1940.**	..	..	..	**825**
	23	23	Servants (at rates varying from Rs. 14 to Rs. 22).	..	4,380	3,870	3,888
			Temporary establishment ..	..	..	220	..
			Leave salary	..	500	2,000	..
			Total Pay of Establishment ..	60,526	63,648	60,590	64,267
Allowances and Honoraria.			Travelling allowance .. *Charged* ..	*2,550*	*2,600*	*2,600*	*2,600*
			Voted ..	2,497	3,000	2,500	2,500
			Hill and hill journey allowances *Charged* ..	..	..	..	..
			Voted ..	..	..	..	..
			Other allowances	1,392	1,155	1,500	1,500
			Headquarters Allowance for the clerk sanctioned from the 1st April 1940.	..	..	..	**55**
			Total Allowances and Honoraria .. *Charged* ..	*2,550*	*2,600*	*2,600*	*2,600*
			Voted ..	3,889	4,155	4,000	4,055
Contingencies ..			Contract contingencies	7,788	14,500	12,000	12,000
			Other contingencies	4,032			
			Total Contingencies ..	11,820	14,500	12,000	12,000
Grants-in-aid, Contributions, etc.			Contributions for the cost of passages of officers (*Charged*).	*1,256*	*600*	*600*	*600*
Charges paid to other Governments, Department.			Contribution payable to the Comptroller on account of consolidation of Cheque Books.	..	200	200	200
			Total Revenue and Divisional Commissioner	1,09,845	1,22,783	1,14,732	1,19,424
			Charged ..	*28,528*	*35,000*	*33,400*	*34,000*
			Voted	81,317	87,783	81,332	85,424

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION

Heads of Department— (1) *Pay of Officers.* (2) *Grants-in-aid, contributions, etc.* } *Chief Secretary.* *Other heads—Revenue and Divisioual Commissioner.*

SUMMARY		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
District Office Establishment—					
Pay of Officers	*Charged*	*2,02,016*	*2,75,042*	*2,48,220*	*2 ,55,000*
	Voted	**1,82,960**	**1,74,096**	**1,80 800**	**1,79,640**
Pay of General Establishment		**2,31,312**	**2,39,235**	**2,41,144**	**2,43,244**
Pay of Treasury Establishment		**49,670**	**50,789**	**51,699**	**52,389**
Pay of Sub-Divisional Estalishment		**1,61,119**	**1,66,517**	**1,62,107**	**1,92,509**
Pay of Other Establishment		**31,691**	**33,379**	**30,171**	**33,991**
Travelling Allowance	*Charged*	*20,476*	*22,000*	*22,000*	*22,000*
	Voted	**81,702**	**75,000**	**80,000**	**80,000**
Allowances and Honoraria		**78,997**	**82,828**	**80,000**	**80,379**
Contingencies		**1,43,245**	**1,50,697**	**1,50,697**	**1,50,697**
Losses in Cash and Store		..	..	**1,022**	..
Grants-in-aid, Contributions, etc. (*Charged*)		*8,350*	*9,000*	*8,300*	*7,200*
Deduct—Charges recoverable from other Governments, Departments, etc.		**—9,171**	**—8,216**	**—6,934**	**—6,934**
Total District Administration		**11,82,367**	**12,70,367**	**12,49,226**	**12,90,115**
	Charged	*2,30,842*	*3,06,042*	*2,78,520*	*2,84,200*
	Voted	**9,51,525**	**9,64,325**	**9,70,706**	**10,05,915**

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers ..	16	16	Deputy and Assistant Commissioners (Rs. 500—2,250)	*Charged*	*2,02,016*	*2,75,042*	*2,48,220*	*2,63,580*
				Voted	1,82,960	1,74,096	1,80,800	1,70,000
	24	24	Extra Assistant Commissioners (Rs. 300—30/40—850) (voted).					
	..	2	**Conversion of two temporary posts of E. A. Cs.(Supernumerary E. A. C., Bannu and Treasury Officer, Mardan) into permanent from 1st March 1940.**		..	..	..	**9,640**
			Leave salary	*Charged*	..	..	..	..
				Voted	..	..	..	..
			Deduct for probable savings (*charged*)		..	..	..	*—8,580*
			Total Pay of Officers	*Charged*	*2,02,016*	*2,75,042*	*2,48,220*	*2,55,000*
				Voted	1,82,960	1,74,096	1,80,800	1,79,640

DETAILED ACCOUNT No. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—continued

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			(General Establishment)				
Pay of Establishment.	309	309	Clerks and Muharris, etc., 6 (Rs. 250—20—350), 1 (Rs. 120—10—300), 5 (Rs. 175), 65 (Rs. 70—5—125) 191 (Rs. 40—2—90 and Rs. 30—1½—60/2—70) and 41 (Rs. 25).	2,31,312	2,15,967	2,41,144	2,13,284
	..	4	**Conversion of the two temporary posts of Readers in grade Rs. 40—2—90 and of two Muharrirs in grade Rs. 30—1½—60/2—70 into permanent with effect from the 1st March 1940, for the two E. A. Cs. (Supernumerary E. A. C., Bannu and T. O., Mardan).**	..	..		2,502
	..	1	**Creation of a permanent post of a Stenographer (Translator in grade Rs. 40—2—90 for the Court of the A. C., Peshawar with effect from the 1st March 1940.**	..	..		480
	..	1	**Creation of the post of a leave reserve Clerk at Rs. 25 per mensem fixed for the District Office, Mardan, with effect from the 1st April 1940.**	..	..		275
	119	119	Servants at rates varying from Rs. 13 to Rs. 25.	..	21,932		21,988
	..	2	**Conversion of the two temporary posts of Orderlies for two E. A. Cs. (Supernumerary E. A. C., Bannu and T. O., Mardan) into permanent from the 1st March 1940.**	..	..		336
			Temporary establishment ..	..	1,336		4,379
			Leave salary	..	..		
			Probable savings	..	..		
			Total Pay of Establishment ..	2,31,312	2,39,235	2,41,144	2,43,244
			(Treasury Establishment)				
	36	36	Clerks and Muharrirs 5 (Rs. 125—5—175), 8 (Rs. 70—5—125) and 23 (Rs. 40—2—90 and Rs. 30—1½—60/2—70).	49,670	35,051	35,361	35,281
	..	1	**Appointment of an Additional Clerk in III grade (Rs. 70—5—125) in the Peshawar Treasury from the 1st April 1940.**	..	..	..	770
	10	10	Servants at Rs. 14	..	1,512	1,512	1,512
			Leave salary	..	..	600	600
			Contract money on account of treasurers' establishment.	..	14,226	14,226	14,226
			Temporary establishment ..	..	..	..	..
			Total Treasury Establishment ..	49,670	50,789	51,699	52,389
			(Sub-Divisional Establishment)				
	38	38	Tahsildars 2 (Rs. 300), 4 (Rs. 275), 4 (Rs. 250) 4 (Rs. 225), 2 (Rs. 200) and Naib Tahsildars 22 (Rs. 80—5—140/7½—185).	1,61,119	65,000	65,000	89,180
			Subsistence allowance for Tahsildar and Naib-Tahsildar candidates.	..	3,600	240	5,820
	36	36	Accountants and clerks (Rs. 30—1½—60/2—70).	..	22,211	22,879	22,521
	330	330	Servants at Rs. 14 and Rs. 18 ..	..	55,670	55,670	55,670
			Temporary establishment ..	..	18,036	15,318	15,318
			Leave salary	..	2,000	3,000	4,000
			Total Sub-Divisional Establishment ..	1,61,119	1,66,517	1,62,107	1,92,509

DETAILED ACCOUNT NO. 25-E—GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	(Other Establishment)				
Pay of Establishment.	Circuit House establishment	..	..	..	..
	Copying Agency establishment	6,107	6,704	6,848	7,334
	Conservancy of Katchery compound ..	1,849	2,240	2,000	2,028
	Record-room establishment	14,456	14,828	14,572	15,153
	Staging bungalow establishment	4,858	4,757	5,087	5,117
	Ferry establishment	4,421	4,650	1,664	4,159
	Miscellaneous establishment	..	..	..	..
	Leave salary	..	200	..	200
	Total Other Establishment ..	31,691	33,379	30,171	33,991
Travelling Allowance.	Travelling allowance .. { *Charged* ..	20 476	22,000	22,000	22,000
	Travelling allowance .. { Voted ..	81,702	75,000	80,000	80,000
Allowances and Honoraria.	Payment to Copyists	..	..	..	..
	Rewards	..	..	..	..
	Cost of passages to non-superior Government servants	..	..	..	..
	Other allowances (Voted)	78,997	82,828	80,000	80,000
	Headquarters Allowance for two Readers and two Muharrirs for the two E. A. Cs., for Steno (Translator), for leave Reserve Clerk and Additional Clerk for the Peshawar Treasury sanctioned from 1940-41 (Voted).	..	..	..	379
	Total Allowances and Honoraria ..	78,997	82,828	80,000	80,379
Contingencies ..	Purchase of tents	48,462	2,400	50,697	50,697
	Scale and weights	..	100		
	Charges for conducting civil suits	..	2,000		
	Books and periodicals		3,000		
	Telephone charges..	..	9,697		
	Pay of menials	..	11,500		
	Other contingent expenditure	..	22,000		
	Contract contingencies	94,783	1,00,000	1,00,000	1,00,000
	Deduct Lump cut for economy	..	..	..	..
	Total Contingencies ..	1,43,245	1,50,697	1,50,697	1,50,697
Losses in cash and stores.	Losses in cash and stores	..	..	1,022	..
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*charged*)	8,350	9,000	8,300	7,200
Charges recoverable from other Governments Departments etc.	Deduct—Establishment charges recoverable from private bodies.	—9,171	—8,216	—6,934	—6,934

DETAILED ACCOUNT NO. 25-G-(a)—GENERAL ADMINISTRATION—MISCELLANEOUS—DISCRETIONARY GRANTS BY HEADS OF PROVINCES

Heads of Department { *Secretary to the Governor.* / *Hon'ble Ministers.*

Discretionary Grants by Heads of Provinces.	Discretionary Grants by the Governor ..	6,104	7,000	7,000	7,000
	Discretionary Grants by Ministers ..	1,593	2,000	1,485	2,000
	Total 25-G-(a)—Miscellaneous—Discretionary Grants by Heads of Provinces.	7,697	9,000	8,485	9,000

DETAILED ACCOUNT NO. 25-G—(b)—GENERAL ADMINISTRATION—MISCELLANEOUS—MISCELLANEOUS—DISCRETIONARY GRANTS BY DEPUTY COMMISSIONERS FROM THE GRANT FOR THE RURAL UPLIFT SCHEME

Head of Department—Secretary, Development Departments

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Discretionary Grants from the Grant for the rural uplift scheme.	Discretionary Grants by Deputy Commissioners ..	119	..	..	..
	Total 25-G-(b)—Miscellaneous—Miscellaneous—Discretionary Grants from the Grant for the rural uplift scheme.	119	..	..	..

DETAILED ACCOUNT NO. 25-H—GENERAL ADMINISTRATION—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	CHARGES IN ENGLAND				
	A—*Secretary of State.*				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay.. *Charged* ..	*840*	..	*12,760*	..
	Voted ..	..	..	..	..
	Total Leave Salaries and Deputation Pay ..	840	..	12,760	..
Sterling Overseas Pay.	Overseas Pay .. *Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
	Total Overseas Pay ..	..	..	..	..
	Total Secretary of State ..	840	..	12,760	..
	Charged ..	*840*	..	*12,760*	..
	Voted ..	..	..	..	..
	B—*High Commissioner.*				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay.. *Charged* ..	*1,14,382*	*1,25,320*	*72,000*	*32,640*
	Voted ..	7,387	4,880	1,480	..
	Total Leave Salaries and Deputation Pay ..	1,21,769	1,30,200	73,480	32,640
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	*65,664*	*89,680*	*75,360*	*83,000*
Other Charges ..	Allowances etc. of I. C. S. candidates (*charged*) ..	..	..	*4,400*	*9,600*
	Share of the cost of the High Commissioner's Establishment (Voted).	10,813	11,200	10,560	9,080
	Travelling Allowance (*charged*)	..	..	..	..
	Stores (voted)	..	..	80	..
	Publications (voted)	..	..	..	320
	Total High Commissioner ..	1,98,246	2,31,080	1,63,880	1,34,640
	Charged ..	*1,80,046*	*2,15,000*	*1,51,760*	*1,25,240*
	Voted ..	18,200	16,080	12,120	9,400
	Total Charges in England ..	1,99,086	2,31,080	1,76,640	1,34,640
	Charged ..	*1,80,886*	*2,15,000*	*1,64,520*	*1,25,240*
	Voted ..	18,200	16,080	12,120	9,400

Grant No. 13

ADMINISTRATION OF JUSTICE

Voted Rs. 5,68,000 ; *Charged Rs. 2,45,000.*

Total Rs. 8,13,000

MAJOR HEAD : 27—ADMINISTRATION OF JUSTICE

Heads of Departments— { *Law Officers—Legal Remembrancer*; *Other heads—Judicial Commissioner* }

SUMMARY		Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Law Officers (Voted)		**27-A**	**33,852**	**35,509**	**42,009**	**35,277**
Judicial Commissioner	*Charged* ..	**27-B**	*1,41,046*	*1,43,694*	*1,52,957*	*1,51,986*
	Voted ..		..	..	..	..
Civil and Sessions Courts ..	*Charged* ..	**27-C**	*68,032*	*69,600*	*64,035*	*70,450*
	Voted ..		**3,88,600**	**4,07,184**	**3,97,509**	**4,12,232**
Criminal Courts (Voted)		**27-D**	**1,02,290**	**1,02,400**	**1,18,000**	**1,18,200**
Charges in England	*Charged* ..	**27-E**	*7,689*	*13,600*	*13,600*	*21,960*
	Voted ..		**11,028**	**2,680**	**6,000**	**2,680**
Loss or gain by exchange ..	*Charged* ..	..	*29*	..	..	..
	Voted ..	..	**93**	..	..	..
Rounding	*Charged* ..	..	..	*+106*	*+408*	*+604*
	Voted ..	..	..	**+227**	**+482**	**—389**
Total 27—Administration of Justice ..		..	**7,52,659**	**7,75,000**	**7,95,000**	**8,13,000**
	Charged ..	..	*2,16 796*	*2,27,000*	*2,31,000*	*2,45,000*
	Voted ..	..	**5,35,863**	**5,48,000**	**5,64,000**	**5,68,000**

DETAILED ACCOUNT NO. 27-A—ADMINISTRATION OF JUSTICE—LAW OFFICERS

Primary units of appropriations	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	7	7	Public Prosecutors 1 (Rs. 500), 3 (Rs. 400), 2 (Rs. 300) and 1 (Rs. 250)	..	31,200	31,200	31,200
			Total Pay of Officers ..	28,949	31,200	31,200	31,200
Pay of Establishment.	2	2	Clerks 2 (Rs. 45—3—105) ..	1,249	1,341	1,341	1,109
	1	1	Servant at Rs. 14	168	168	168	168
			Total Pay of Establishment ..	1,417	1,509	1,509	1,277
Allowances and Honoraria.			Allowances and fees	2,334	1,500	8,000	1,500
			Travelling allowance	387	800	800	800
			Total Allowances and Honoraria ..	2,721	2,300	8,800	2,300
Contingencies ..			Contingencies	765	500	500	500
			Total Contingencies ..	765	500	500	500
			Total Law Officers ..	33,852	35,509	42,009	35,277

DETAILED ACCOUNT No. 27-B—ADMINISTRATION OF JUSTICE—JUDICIAL COMMISSIONER

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Judicial and Additional Judicial Commissioners at Rs. 3,000 each plus one special pay of Rs. 250	*Charged* ..	*75,000*	*75,000*	*85,688*	*75,000*
				Voted ..	..	..	..	..
			Leave Salary (*Charged*) ..	..	..	..	..	*9,000*
			Total Pay of Officers	..	75,000	75,000	85,688	84,000
				Charged ..	*75,000*	*75,000*	*85,688*	*84,000*
				Voted ..	..	..	..	..
Pay of Establishment.	23	23	Superintendents and Clerks—1 (Rs. 350—20—450 plus special pay Rs. 90) 9 (Rs. 120—10—300), 4 (Rs. 75—5—150) and 9 (Rs. 45—3—105).	*Charged* ..	*46,784*	*49,443*		*50,610*
				Voted ..	..	..		
	15	15	Servants—2 (Rs. 20), 2 (Rs. 18) 9 (Rs. 14), 1 (Rs. 15) and 1 (Rs. 6).	*Charged* ..	*3,027*	*2,676*	*52,319*	*2,676*
				Voted ..	..	..		
			Temporary Establishment	*Charged* ..	..	*300*		*300*
				Voted ..	..	..	..	..
			Leave salary ..	*Charged* ..	..	*600*	..	*600*
				Voted ..	..	..	..	..
			Total Pay of Establishment	..	49,811	53,019	52,319	54,186
				Charged ..	*49,811*	*53,019*	*52,319*	*54,186*
				Voted ..	..	..	..	..
Allowances and Honoraria.			Travelling allowance ..	*Charged* ..	*2,649*	*1,600*	*3,000*	*1,800*
				Voted ..	..	..	..	..
			Other allowances	*Charged* ..	*1,753*	*3,175*	*1,050*	*1,1*
				Voted ..	..	..	..	..
			Hill and hill journey allowances ..	*Charged* ..	..	..	..	..
				Voted ..	..	..	..	..
			Total Allowances and Honoraria	..	4,402	4,775	4,050	2,900
				Charged ..	*4,402*	*4,775*	*4,050*	*2,900*
				Voted ..	..	..	..	..
Contingencies ..			Contract Contingencies (*Charged*) ..	..	*6,002*	*10,300*	*10,300*	*10,300*
			Other contingencies (*Charged*) ..	..	*4,791*			
			Total Contingencies	..	10,793	10,300	10,300	10,300
				Charged ..	*10,793*	*10,300*	*10,300*	*10,300*
Grants-in-aid and Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)		*600*	*600*	*600*	*600*
			Loss in Cash and Store (*Charged*)	..	*400*	..	..	..
			Total Judicial Commissioner	..	1,41,046	1,43,694	1,52,957	1,51,986
				Charged ..	*1,41,046*	*1,43,694*	*1,52,957*	*1,51,986*
				Voted ..	..	..	..	..

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
					Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	4	4	District and Sessions Judges 2 (Rs. 500—2,250 plus Special Pay Rs. 150) and 2 (Rs. 900—1,200 plus Special Pay Rs. 450).	*Charged* ..	62,017	64,400	58,200	58,750
				Voted ..	1,73,940	..	..	..
	6	6	Senior Sub-Judges 1 (Rs. 900—1,200 plus Special Pay Rs. 400) and 5 (Rs. 300—850 plus Special Pay Rs. 75 per mensem each) Voted.			1,73,116	1,73,716	1,69,161
	14	14	Sub-Judges (Rs. 300—850)	..			..	
			Temporary appointment of a 3rd Additional Sessions Judge, Peshawar for one year (voted).		..	**15,600**	..	**15,000**
			Temporary appointment of a 4th Additional Sessions Judge, Peshawar for six months (*Charged*).		..	..	..	**7,500**
			Leave salary	..	..	..	..	..
			Deduct—Probable Savings	..	..	..	..	..
			Total Pay of Officers	..	2,35,957	2,53,116	2,31,916	2,50,411
				Charged ..	62,017	64,400	58,200	66,250
				Voted ..	1,73,940	1,88,716	1,73,716	1,84,161
Pay of Establishment.	89	89	Clerks of Court, Readers and Muharrirs 2 (Rs. 150—5—225), 4 (Rs. 100—5—175) 6 Rs. (75—5—150), 25 (Rs. 70—5—125 plus special pay 5 (Rs. 30), 26 (Rs. 40—2—90) 21 (Rs. 30—1½—60/2—70), 2 (Rs. 40), 3 (Rs. 30).			85,014	81,539	81,498
	270	270	Nazirs 1 (Rs. 40—2—90 plus special pay Rs. 20) and 40 (Rs. 30—1—50 plus duty allowance 8 (Rs. 20) Bailiffs 48 (Rs. 20), and Process-servers 179 (Rs. 17), 2 (Rs. 14).		1,68,123	70,929	70,927	71,482
	49	49	Servants—1 (Rs. 25), 2 (Rs. 20—1/5—25), 4 (Rs. 18), 2 (Rs. 15), 38 (Rs. 14) and 2 (Rs. 12).			9,516	7,749	7,752
			Temporary establishment	..	..	..	..	..
			Record Office Establishment	..	..	..	3,084	3,084
			Staff for temporary 3rd Additional Sessions Judge, Peshawar for one year (Voted).		..	**3,804**	**4,000**	**3,852**
			Staff for temporary 4th Additional Sessions Judge, Peshawar for six months (Voted).		..	..	..	**1,926**
			Leave Salary	..	..	7,475	7,753	7,843
			Deduct—Probable Savings	..	..	3,400	3,245	..
			Total Pay of Establishment	..	1,68,123	1,73,338	1,71,807	1,77,437
Allowances and Honoraria.			Travelling allowance ..	*Charged* ..	4,678	4,000	4,200	3,600
				Voted ..	10,460	10,300	15,800	14,000
			Section-writing Charges	..	4,274	4,000	5,000	4,000
			Other allowances ..	*Charged* ..	..	..	800	..
				Voted ..	5,878	6,436	6,000	6,000
			Other allowances for staff of 3rd Additional Sessions Judge, Peshawar for one year and 4th Additional Sessions Judge, Peshawar for six months (Voted).		..	..	..	**324**
			Total Allowances and Honoraria	..	25,290	24,736	31,800	27,924
				Charged ..	4,678	4,000	5,000	3,600
				Voted ..	20,612	20,736	26,800	24,324

DETAILED ACCOUNT No. 27-C—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS—*contd.*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Contingencies ..	Contract contingencies	20,041	19,800	19,450	15,050
	Contract contingencies for the temporary 3rd Additional District and Sessions Judge.	..	..	1,200	**1,000**
	Other contingencies	5,485	5,030	4,730	10,500
	Deduct—Lump cut for economy	..	—436	..	
	Total Contingencies ..	25,925	24,394	25,380	26,550
Grants-in-aid and Contributions.	Contribution for the passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)	*1,337*	*1,200*	*835*	*600*
	Deduct amounts recoverable from other Governments, Departments, etc.	..	..	194	240
	Rounding { *Charged* ..	..	..	..	..
	Rounding { Voted ..	..	..	..	..
	Total Civil and Sessions Courts ..	4,56,632	4,76,784	4,61,544	4,82,682
	Charged ..	*68,032*	*69,600*	*64,035*	*70,450*
	Voted ..	3,88,600	4,07,184	3,97,509	4,12,232

DETAILED ACCOUNT No. 27-D—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs	Rs.	Rs.	Rs.
Pay of Establishment.	..	..	Readers and Muharris of Honorary Magistrates 21 (Rs. 40—2—90) and 12 (Rs. 30—1—60/2—70).	}	..	}	
	..	..	Servants at Rs. 14 each ..	} 150	..	} ..	..
			Leave salary	}	..	}	
			Deduct—Probable Savings ..	..	..		
			Total Pay of Establishment..	150	..	..	..
Section-writing Charges.			Section-writing charges	10,438	9,530	11,200	11,200
Allowances and Honoraria.			Travelling allowance	..	..	..	..
			Other allowances..	} 4,810	3,770	5,600	5,000
			Fees payable to the Examiner of Questioned Documents	}			
			Total Allowances and Honoraria ..	4,810	3,770	5,600	5,000
Diet and Road Money of Witnesses.			Diet and Road money of witnesses ..	86,700	89,000	86,700	86,700
Expenses of Jirgas			Expenses of Jirgas	192	100	13,300	14,700
Contingencies ..			Contract contingencies	..	..	1,200	600
			Deduct—Lump cut for economy	..	..	..	..
			Total Contingencies ..	..	..	1,200	600
			Total Criminal Courts ..	1,02,290	1,02,400	1,18,000	1,18,200

DETAILED ACCOUNT No. 27-E—ADMINISTRATION OF JUSTICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGE IN ENGLAND				
	A—Secretary of State				
Other Charges ..	Law charges in connection with appeals (voted) ..	5,265	2,680	6,000	2,680
	Total Other Charges (voted) ..	5,265	2,680	6,000	2,680
	Total A—Secretary of State ..	5,265	2,680	6,000	2,680
	Voted ..	5,265	2,680	6,000	2,680
	B—High Commissioner.				
Leave Salaries and Deputation pay.	Leave Salaries and Deputation Pay — *Charged* ..	3,490	..	7,680	17,960
	Leave Salaries and Deputation Pay — Voted ..	5,763	..	..	..
	Total Leave Salaries and Deputation Pay ..	9,253	..	7,680	17,960
	Charged ..	3,490	..	7,680	17,960
	Voted ..	5,763	..	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	4,199	13,600	5,920	4,000
	Total B—High Commissioner ..	13,452	13,600	13,600	21,960
	Charged ..	7,689	13,600	13,600	21,960
	Voted ..	5,763	..	..	..
	Total Charges in England ..	18,717	16,280	19,600	24,640
	Charged ..	7,689	13,600	13,600	21,960
	Voted ..	11,028	2,680	6,000	2,680

Grant No. 14

JAILS AND CONVICT SETTLEMENTS

Voted Rs. 9,27,000; *Charged Rs. 56,000*

Total Rs. 9,83,000

MAJOR HEAD : 28—JAILS AND CONVICT SETTLEMENTS

Head of Department :—Inspector-General of Prisons, North-West Frontier Province.

SUMMARY		Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Jails ..	*Charged* ..	28-A	*43,433*	*30,179*	*36,854*	*50,969*
	Voted ..		**7,70,612**	**7,89,316**	**8,13,996**	**8,03,181**
Jail Manufactures ..		28-B	**1,19,403**	**1,27,198**	**1,13,707**	**1,23,423**
Charges in England	*Charged* ..	28-C	*9,324*	*20,680*	*15,200*	*4,800*
	Voted ..		..	..	**2,200**	**40**
Loss or Gain by Exchange *(Charged)* ..		..	*49*	..	..	..
Rounding	*Charged* ..	..	..	*+14*	*—54*	*+231*
	Voted ..	..	..	**+486**	**+97**	**+356**
	Total Jails ..	..	**9,42,821**	**9,68,000**	**9,82,000**	**9,83,000**
	Charged ..	..	*52,806*	*51,000*	*52,000*	*56,000*
	Voted ..	..	**8,90,015**	**9,17,000**	**9,30,000**	**9,27,000**

DETAILED ACCOUNT No. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	4	4	Superintendents 1 (Rs. 1,500—1,850), 2 (Rs. 750—850), 1 (Rs. 225—450), and three allowances (Rs. 150), 1 (Rs. 100) and 2 (Rs. 75). *Charged* ..	*40,933*	*28,119*	*33,738*	*44,333*
			Voted ..	10,278	11,910	9,912	9,701
			Allowances to Assistant Surgeons at Rs. 60		840	840	840
			Leave salary .. *Charged* ..	..	..	*1,056*	*4,576*
			Voted ..	..	..	2,200	..
			Total Pay of Officers .. *Charged* ..	*40,933*	*28,119*	*34,794*	*48,909*
			Voted ..	10,278	12,750	12,952	10,541
Pay of Establishment.	47	47	Deputy Superintendents 3 (Rs. 300—10—400) and 3 (Rs. 150—10—250), Assistant Jailors 10 (Rs. 75—5—100), 23 (Rs. 50—5—75), 1 (Rs. 50) and special pay 4 (Rs. 25) and 2 (Rs. 7-8-0) and clerks 7 (Rs. 50).	2,58,948	57,340	56,399	57,989
	552	552	Warders and Turn Keys, at rates varying from Rs. 17 to Rs. 45.		1,58,970	1,51,703	1,59,180
	28	28	Sub-Assistant Surgeons 10 (Rs. 70—4—130) and 1(Rs. 70—4—175) and 1 (Rs. 70—4—150) plus special pays 12 (Rs. 30 and 3 allowances to Sub-Assistant Surgeons Rs. 10 per mensem each) and Compounders 2 (Rs. 50), 2 (Rs. 40), 2 (Rs. 35), 5 (Rs. 30), 3 (Rs. 12) plus special pays 12 (Rs.7-8-0), 4 (Rs. 5), 7 (Rs. 3).		34,592	32,581	33,229
	2	2	Enginemen at Rs. 50		1,116	1,116	1,116
	8	8	Matrons and servants at rates varying from Rs. 17 to Rs. 24.		1,914	1,911	1,920
	11	11	Craftsmen, Teachers and Agricultural Assistant.		5,668	5,325	5,643
			Temporary establishment ..		1,512	1,002	1,512
			Leave salary		3,500	9,284	..
			Deduct probable savings	..	—2,000	..	..

DETAILED ACCOUNT No. 28-A—JAILS AND CONVICT SETTLEMENTS—JAILS—*continued*

Primary units of appropriation			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	*Charged*	*954*	*500*	*500*	*500*
		Voted	8,493	9,338	9,338	8,393
	House-rent and other allowances	*Charged*	*946*	*960*	*960*	*960*
		Voted	1,301	1,293	1,077	1,413
	Total Allowances and Honoraria	*Charged*	*1,900*	*1,460*	*1,460*	*1,460*
		Voted	9,794	10,631	10,415	9,806
Dietary Charges ..	Rations		2,17,656	2,26,000	2,35,500	2,26,152
Contingencies ..	Medicines and hospital equipment.. ..		33,285	34,000	34,000	34,000
	Clothing		55,304	71,350	69,692	64,209
	Sanitation charges		8,254	8,180	9,335	8,925
	Charges for moving prisoners		25,561	22,000	24,500	21,550
	Uniform and equipment of warders.. ..		10,570	12,000	12,000	12,000
	Contract contingencies		99,929	6,875	6,875	5,740
	Charges for live-stock, tools and plant ..		39,155	10,050	9,963	9,790
	Money payments to prisoners and convict officials ..			2,826	2,471	2,830
	Miscellaneous supplies and services.. ..			88,767	1,02,167	1,14,522
	Rents, rates and other contingent expenditure ..		6,362	26,175	26,205	23,927
	Total Contingencies ..		2,78,420	2,82,223	2,97,208	2,97,493
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)		*600*	*600*	*600*	*600*
Charges on account of persons confined or detained in Jails outside the Province.	Charges on account of persons confined or detained in Jails outside the Province.		7,516	7,100	10,600	10,600
Charges recoverable from other Governments, Departments, etc.	Deduct cost of convict labour supplied to Jail Press..		—12,000	—12,000	—12,000	—12,000
	For rounding	*Charged*	..	..	..	..
		Voted	..	..	..	..
	Total Jails ..		8,14,045	8,19,495	8,50,850	8,54,150
	Charged ..		*43,433*	*30,179*	*36,854*	*50,969*
	Voted ..		7,70,612	7,89,316	8,13,996	8,03,181

DETAILED ACCOUNT No. 28-B—JAILS AND CONVICT SETTLEMENTS—JAILS MANUFACTURES

	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Establishment.	8	8	Factory Managers 1 (Rs. 400—20—500), 1 (Rs. 300—20—400), Assistant Jailors 2 (Rs. 75—5—100), 4 (Rs. 50—5—75).	17,029	17,130	16,132	17,130
			Allowance to Blacksmith at Rs. 9 ..		108	108	108
			Total Pay of Establishment ..	17,029	17,238	16,240	17,238
Allowances and Honoraria.			Travelling Allowance	..	1,260	967	885
Contingencies ..			Purchase of raw materials	84,529	97,000	96,500	92,700
			Miscellaneous	17,845	11,700		12,600
			Total Contingencies ..	1,02,374	1,08,700	96,500	1,05,300
			Rounding	..	..	..	..
			Total Jail Manufactures ..	1,19,403	1,27,198	1,13,707	1,23,423

DETAILED ACCOUNT No. 28-C—JAILS AND CONVICT SETTLEMENTS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	A—Secretary of State				
Leave Salaries and Deputation Pay.	Leave salaries (*Charged*)	..	—	..	..
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay { *Charged* ..	5,621	19,480	13,320	..
	Voted ..	..	..	2,200	..
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	3,703	1,200	1,600	4,800
Other charges ..	Travelling allowance—(*Charged*)	..	..	40	..
	Publications—Voted	..	..	..	40
Other allowances ..	Subsistence and Study Allowances—(*Charged*) ..	..	..	240	..
	Total Charges in England { *Charged* ..	9,324	20,680	15,200	4,800
	Voted ..	..	..	2,200	40
	Secretary of State (*Charged*) ..	..	..	..	..
	High Commissioner { *Charged* ..	9,324	20,680	15,200	4,800
	Voted ..	..	..	2,200	40

Grant No. 15

POLICE

Voted Rs. 31,28,000 ; *Charged Rs. 2,93,000*

Total Rs. 34,21,000

MAJOR HEAD 29—POLICE

Heads of Department .. *For all minor heads, except Cattle Pounds—Inspector-General of Police, North-West Frontier Province.*
For Cattle Pounds—Revenue and Divisional Commissioner, North-West Frontier Province.

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget, Estimate, 1940-41
SUMMARY		Rs.	Rs.	Rs.	Rs.
Superintendence — *Charged*	29-A	*54,402*	*60,894*	*60,725*	*61,300*
Superintendence — **Voted**	29-A	**70,904**	**72,200**	**75,071**	**72,573**
District Executive Force — *Charged* ..	29-B	*1,28,889*	*1,39 123*	*1,19,680*	*1,40,033*
District Executive Force — **Voted**	29-B	**27,04,091**	**27,18,509**	**28,98,112**	**27,74,394**
Police Training Schools — *Charged* ..	29-C	*1,200*	*1,200*	*10,967*	*15,500*
Police Training Schools — **Voted** ..	29-C	**56,932**	**60,460**	**65,494**	**76,300**
Railway Police	29-D	**68,456**	**71,918**	**79,687**	**65,046**
Criminal Investigation Department .. *Charged* ..	29-E	*15,242*	*15,600*	*15,000*	*16,000*
Criminal Investigation Department .. **Voted** ..	29-E	**1,19,937**	**1,25,924**	**1,18,097**	**1,28,146**
Cattle Pounds	29-F	**3,932**	**4,176**	**4,240**	**4,190**
Miscellaneous	29-G	**1,697**	**2,000**	**2,000**	**2,000**
Charges in England .. *Charged* ..	29-H	*98,978*	*1,02,000*	*85,520*	*59,760*
Charges in England .. **Voted** ..	29-H	**2,584**	..	**8,520**	**5,840**
Loss or gain by exchange .. *Charged* ..	..	*587*	..	..	..
Loss or gain by exchange .. **Voted** ..	..	**19**	..	..	..
For rounding — *Charged*	..	..	*+183*	*+108*	*+407*
For rounding — **Voted**	..	..	**—187**	**—221**	**—489**
Total 29—Police ..	..	**33,27,850**	**33,74,000**	**35,43,000**	**34,21,000**
Charged ..	..	*2,99,298*	*3,19,000*	*2,92,000*	*2,93,000*
Voted ..	..	**30,28,552**	**30,55,000**	**32,51,000**	**31,28,000**

DETAILED ACCOUNT NO. 29-A—POLICE—SUPERINTENDENCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Inspector-General of Police (Rs. 2,250—125—2,500) (*Charged*).	*50,173*	*30,000*	*54,928*	*55,800*
	1	1	Deputy Inspector-General of Police (Rs. 1,950—50—2,150) (*Charged*).		*25,394*		
			Total Pay of Officers (*Charged*) ..	*50,173*	*55,394*	*54,928*	*55,800*
Pay of Establishment.	14	14	Clerks 2 (Rs. 180—7½—300 plus special pay Rs. 100 and Rs. 40), 5 (Rs. 80—5—130 plus special pay 1 at Rs. 50 and 4 at Rs. 30 per mensem each) 1 Accountant (Rs. 50—6—140/5—200) plus Rs. 50 per mensem special pay and 7 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance, plus special pay Rs. 20 per mensem each.)	26,210	26,932	27,994	25,890
	16	16	Servants 12 (Rs. 17—28 plus Rs. 4 Frontier Allowance each), 1 (Rs. 22) 1 (Rs. 18) and 2 (Rs. 14 each).				
			Leave salary ..	..	800	..	1,000
			[illegible] Establishment ..	26,210	27,732	27,994	26,890

DETAILED ACCOUNT No. 29-A—POLICE—SUPERINTENDENCE—*concluded*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Cost of Uniform, Horse and Saddlery (*Charged*) ..	..	..	..	..
	Travelling allowance { *Charged* ..	*2,502*	*4,250*	*4,250*	*4,300*
	Travelling allowance { Voted ..	1 265	1,300	1,500	1,300
	Hill and hill journey allowance	..	..	134	200
	Rewards	1,497	1,500	1,500	1,500
	House rent and other allowances	2,968	3,160	2,690	3,200
	Total Allowances and Honoraria ..	8,235	10,210	10,074	10,500
	Charged ..	*2,502*	*4,250*	*4,250*	*4,300*
	Voted ..	5,733	5,960	5,824	6,200
Contingencies ..	Purchase of tents	..	..	..	..
	Contract Contingencies	3,404	} 6,100	4,770	4,872
	Other Contingencies	1,565			
	Telephone charges	33,484	34,000	36,000	34,128
	Deduct—Lump cut for economy	..	2,100	..	..
	Total Contingencies ..	38,453	38,000	40,770	39,000
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)	*1,727*	*1,250*	*1,547*	*1,200*
	Grants to the Police Clothing Fund (Voted) ..	508	508	483	483
	Total Grants-in-aid, Contributions, etc. ..	2,235	1,758	2,030	1,683
	Charged ..	*1,727*	*1,250*	*1,547*	*1,200*
	Voted ..	508	508	483	483
	Total Superintendence ..	1,25,306	1,33,094	1,35,796	1,33,873
	Charged ..	*54,402*	*60,894*	*60,725*	*61,300*
	Voted ..	70,904	72,200	75,071	72,573

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	6	6	Superintendents (Rs. 650—1,450) (*Charged*)	} *1,11,325*	*1,38,123*	*1,02,750*	*1,30,353*
	8	8	Assistant Superintendents (Rs. 350—25—700) (*Charged*).				
	11	11	Deputy Superintendents of Police (Rs. 200—25—700).	63,453	56,246	70,149	54,089
			Leave salary (Voted)	..	5,000	..	5,000
			Deduct probable savings (*Charged*) ..	..	*20,000*	..	*10,000*
			Total Pay of Officers ..	1,74,778	1,79,369	1,72,899	1,79,442
			Charged ..	*1,11,325*	*1,18,123*	*1,02,750*	*1,20,353*
			Voted ..	63,453	61,246	70,149	59,089

DETAILED ACCOUNT NO. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			Police Force				
Pay of Establishment.	4	4	Sergeants—4 (Rs. 150—5—200 plus special pay Rs. 15).				
	291	291	Inspectors—21 (Rs. 180—7½—300) plus special pay 8 (Rs. 50), 1 (Rs. 40) and 5 (Rs. 25), Sub-Inspecotrs—146 (Rs. 80—5—130 140—150—160) plus special pay 36 (Rs. 30). Assistant Sub-Inspectors—124 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).				
	5623	5623	Head Constables—506 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance plus special pay 13 (Rs. 20) and Foot Constables—5,117, (Rs. 17—28 plus Rs. 4 Frontier Allowance plus special pay 14 (Rs. 10), plus special pay 4 (Rs. 4).	20,59,476			
			Mounted Police				
	54	54	Head Constables—5 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) and Constables —49 (Rs. 17—28 plus Rs. 4 Frontier Allowance).		20,98,075	22,20,702	24,16,107
			Office and other Establishments				
	1	1	Head Constable (Rs. 30—1—45) plus Rs. 5 Frontier Allowance and special pay Rs. 20.				
			Chowkidars				
			Police guard for lock-up, Swabi ..				
			One Engine Driver and one Steerman for Police Motor Launch at Dera Ismail Khan.				
			Deduct probable savings.. ..	..	20,000	..	30,000
			Total Pay of Establishment ..	20,59,476	20,78,075	22,20,702	23,86,107
Travelling Allowance.			Travelling allowance .. *Charged* ..	*9,562*	*11,000*	*8,700*	*11,000*
			Travelling allowance .. Voted ..	88,995	90,000	81,500	1,07,901
			Conveyance and bicycle allowances *Charged* ..	*3,060*	*3,600*	*2,880*	*2,880*
			Conveyance and bicycle allowances Voted ..	74,721	74,000	76,000	83,600
			Expenditure on backward Track, Upper Tanawal (*Charged*)	..	*400*	..	*400*
			Total Travelling Allowance ..	1,76,338	1,79,000	1,69,080	2,05,781
			Charged ..	*12,622*	*15,000*	*11,580*	*14,280*
			Voted ..	1,63,716	1,64,000	1,57,500	1,91,501

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*continued*

Primary units of appropriation			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Other Allowances and Honoraria.	Hill and hill journey allowance		..	800	25	2,200
	Rewards		7,759	7,000	8,600	7,970
	Carriage of Constablulary		59,547	50,000	1,06,585	71,934
	House rent and other allowances ..	*Charged* ..	..	..	..	..
		Voted ..	61,008	63,000	60,000	1,01,640
	Cost of railway warrants		6,256	6,000	7,000	6,000
	Cost of uniform, horse and saddlery	*Charged* ..	..	..	*600*	600
		Voted ..	1,100	2,000	600	2,000
	Total Other Allowances and Honoraria ..		1,35,670	1,28,800	1,83,410	1,92,344
		Charged ..	..	..	*600*	600
		Voted ..	1,35,670	1,28,800	1,82,810	1,91,744
Arms and Ammunition.	Cost of arms and ammunition		31,881	34,600	1,25,000	34,600
	Re-armament of the Police					
	Total Arms and Ammunition ..		31,881	34,600	1,25,000	34,600
Contingencies ..	Beds and boxes		..	6,000	6,000	6,000
	Rewards to Public		..	15,000	29,000	44,365
	Feeding and keeping of remounts of Police Officers under suspension.		..	..	..	600
	Purchase of tents		..	2,000	2,000	2,000
	Cost of maintaining animals connected with criminal cases.		..	400	350	400
	King's Police Medal Allowance		..	2,600	2,600	2,600
	Cost of copies of judgements required in the course of duty.		..	1,300	250	..
	Purchase of furniture		..	..	..	4,200
	Contract contingencies		..	76,310	80,011	50,261
	Tour charges		..	..	..	1,500
	Rents, rates and taxes		..	18,000	25,800	19,000
	Cost of books		..	1,500	2,110	..
	Pay of menials		..	..	..	1,500
	Riding School charges at Phillaur		..	..	..	32,100
	Investigation charges		..	..	..	20,693
	Petty constructions and repairs		..	..	..	..
	Other fixed contingencies		..	6,000	5,500	..
	Contingencies of Provincial Additional Police and Miscellaneous.		..	100	10,155	3,000
	Maintenance and working of Police Dogs ..		..	..	**2,105**	2,500
	Deduct—Lump cut for economy		..	210	..	..
	Total Contingencies ..		1,24,784	1,29,000	1,65,881	1,90,719
Grants-in-aid, Conbutions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)		*4,868*	*6,000*	*4,750*	4,800
	Expenditure on backward Track Upper Tanawal (*Charged*).		*74*	..	..	..
	Grants to the Police Clothing Fund (Voted) ..		1,10,505	1,11,100	2,12,310	1,28,650
	Grants to the Police Equipment Fund (Voted) ..					
	Total Grants-in-aid, etc. ..		1,15,447	1,17,000	2,17,060	1,33,450
		Charged ..	*4,942*	*6,000*	*4,750*	4,800
		Voted ..	1,10,505	1,11,000	2,12,310	1,28,650

DETAILED ACCOUNT No. 29-B—POLICE—DISTRICT EXECUTIVE FORCE—*concluded*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			Other Police				
Police Force ..	15	13	Head Constable—1 (Rs. 30—1—45 plus Rs. 5 special pay) and Constables—12 (Rs. 17—28 plus Rs. 4 special pay).	14,054	11,961	12,196	9,682
Allowances and Honoraria.	..		Allowances and Honoraria ..	363	400	323	400
Contingencies ..			Supplies and services and Contingencies ..	..	1,000	1,000	1,000
			Deduct—Lump cut for economy ..	..	..	..	..
			Total Contingencies ..	1,202	1,000	1,000	1,000
Establishment Charges payable to other Governments, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	1,160	500	500	1,100
			Total ..	16,779	13,861	14,019	12,182
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Posts and Telegraphs Department.	2,173	2,173	2,173	2,173
			Total Other Police ..	14,606	11,688	11,846	10,009
			Deduct amount recoverable from Government of India.	..	..	2,48,086	4,18,025
			Total District Executive Force ..	28,32,980	28,57,632	30,1[illegible],792	29,14,427
			Charged ..	*1,28,889*	*1,39,123*	*1,19,680*	*1,40,033*
			Voted ..	27,04,091	27,18,509	28,98,112	27,74,394

DETAILED ACCOUNT No. 29-C—POLICE—POLICE TRAINING SCHOOLS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers ..			Special pay at Rs. 100 per mensem for Assistant Superintendent (*Charged*).	*1,200*	*1,200*	*9,755*	*14,000*
			Total Pay of Officers (*Charged*) ..	*1,200*	*1,200*	*9,755*	*14,000*
Pay of Establishment.	9	9	Inspector—1 (Rs. 180—7½—300), Sub-Inspectors—5 (Rs. 80—5—130—140—150 160) Assistant Sub-Inspectors—3 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance).	} ..	} 34,163	..	42,500
	44	44	Head Constables—23 (Rs. 30—45 plus Rs. 5 F. P. A.) and Foot Constables—21 (Rs. 17—28 plus Rs. 4 F. P. A.)				
			Increase in the staff of the Police Training Centre, Hangu.	..	3,146	..	..
			Leave Salary	..	..	..	500
			Deduct—Probable savings ..	..	..	..	3,000
			Total Pay of Establishment ..	34,326	37,309	40,750	40,000
Allowances and Honoraria.			Travelling allowances .. *Charged* ..	..	..	800	900
			Travelling allowances .. Voted ..	..	..	1,050	1,000
			Rewards to Police by Police	..	..	200	390
			House rent allowance	..	..	340	340
			Other allowances	..	..	90	90
			Railway Warrants	..	..	80	70
			Carriage of Constabulary	..	..	..	10,000
			Total Allowances and Honoraria ..	1,522	1,090	2,560	12,790
			Charged ..	..	..	*800*	*900*
			Voted ..	1,522	1,090	1,760	11,890
Contingencies ..			Contract Contingencies	..	..	7,596	4,910
			Other Contingencies (Countersigned) ..	..	..	..	..
			Books and Periodicals	..	..	300	200
			Petty Construction and Repairs	..	..	2,400	3,000
			Beds and Boxes	..	..	500	600
			Purchase of Tents	..	..	..	..
			Purchase of furniture	..	..	..	800
			Riding school charges	..	..	200	150
			Pay of Menials	..	..	..	3,436
			Rents, rates and taxes	..	..	2,410	1,636
			Telephone charges	..	..	..	..
			Purchase of Arms and Ammunitions ..	..	..	..	..
			Tour charges	..	..	..	100
			Total Contingencies ..	11,172	12,611	13,406	14,832

DETAILED ACCOUNT NO. 29-C—POLICE—POLICE TRAINING SCHOOLS—*concluded*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Establishment Charges paid to other Governments Departments, etc.	Passage Contribution (*Charged*)	..	..	*412*	600
	Grant to Police Clothing and Equipment Fund ..	1,774	1,000	1,178	1,178
	Establishment charges paid to the Military Department on account of training men.	1,138	1,400	1,400	1,400
	Contribution paid to the Punjab Government on account of share of cost of Finger Print Bureau, Punjab.	7,000	7,000	7,000	7,000
	P. W. D. for Supervision of Electric Plant at Hangu..	..	..	..	..
	Total Police Training Schools ..	58,132	61,660	76,461	91,800
	Charged ..	*1,200*	*1,200*	*10,967*	*15,500*
	Voted ..	56,932	60,460	65,494	76,300

DETAILED ACCOUNT NO. 29-D—POLICE—RAILWAY POLICE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Deputy Superintendent (Rs. 200—25—700 plus special pay Rs. 50).	9,600	9,600	9,600	9,600
			Total Pay of Officers ..	9,600	9,600	9,600	9,600
Pay of Establishment.	9	9	Inspector— 1 (Rs. 180—7½—300 plus special pay Rs. 25), Sub-Inspectors—6 (Rs. 80—5—130—140—150—160 plus special pay 1 Rs. 30) and Assistant Sub-Inspectors—2 (Rs. 45—1—60 plus Rs. 6 Frontier Allowance plus special pay 1 Rs. 15).	72,326	73,981	71,981	72,604
	192	192	Head Constables—24 (Rs. 30—1—45 plus Rs. 5 Frontier Allowance) plus special pay 2 (Rs. 20) and Constables—168 (Rs. 17—28 plus Rs. 4 Frontier Allowance) plus special pay 1 (Rs.10).				
			Total Pay of Establishment ..	72,326	73,981	71,981	72,604
Allowances and Honoraria.			Travelling allowance	3,775	4,000	4,600	4,000
			Carriage of Constabulary	105	100	100	100
			Rewards	137	200	100	200
			Conveyance allowance	164	200	153	200
			House rent and other allowances	2,668	2,900	2,600	2,900
			Total Allowances and Honoraria	6,849	7,400	7,553	7,400
Contingencies ..			Contract contingencies	..	..	..	925
			Countersigned contingencies :—				
			Tour charges				40
			Book and Periodicals	..	..	..	100
			Beds and boxes	..	..	..	200
			Rents, rates and taxes	..	..	..	15,611
			Pay o. menials	..	..	..	940
			Rewards to (informers) public	..	..	..	100
			Purchase of furniture	..	..	..	200
			Purchase of tents	..	..	..	..
			Lump cut	..	..	..	1,000
			.. ..	..	..	..	
			Total Contingencies ..	13,865	14,500	32,140	17,116
Grants-in-aid, etc.			Grants to the Police Clothing Fund.. ..	3,750	3,550	3,550	3,463
			Grants to the Police Equipment Fund ..				
Charges paid to other Governments, Departments, etc.			Establishment charges payable to other Governments Departments, etc.	..	..	..	..
			Total Grants-in-Aid, etc. ..	3,750	3,550	3,550	3,463
Deduct Establishment Charges recovered from other Governments, Departments, etc.			Charges recovered from the Railway Department ..	11,112	11,113	9,137	9,137
			Cost of Order Police recovered from Railway Board from 1st April 1937.	26,822	26,000	36,000	36,000
			Total Railway Poli[illegible]	[illegible]	[illegible]	[illegible]	65,046

DETAILED ACCOUNT No. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers	1	1	Officer in charge, C. I. D. (Rs. 650—1,450 plus special pay Rs. 150) (*Charged*).	*13,041*	*13,000*	*13,000*	*13,400*
	2	2	Deputy Superintendents (Rs. 200—25—700 plus special Pay Rs. 75).	9,098	9,725	9,658	10,258
			Leave salary { *Charged* ..	..	..	..	..
			Leave salary { Voted ..	..	1,000	..	..
			Total Pay of Officers ..	22,139	23,725	22,658	23,658
			Charged ..	*13,041*	*13,000*	*13,000*	*13,400*
			Voted ..	9,098	10,725	9,658	10,258
Pay of Establishment.	26	26	Inspectors—8 (Rs. 180—7½—300 plus C. I. D. allowance 1 (Rs. 75), 5 (Rs. 50), 2 Rs. 40), Sub-Inspectors—17 Rs. 80—5—130/140—150—160 plus Rs. 30 C. I. D. allowance) and Assistant Sub-Inspector—1 (Rs. 45—1—60 plus special pay Rs. 6 and C. I. D. allowance at Rs. 15).	} 78,581	77,964	} 83,147	81,514
	48	48	Head Constables—16 (Rs. 30—1—45 plus special pay Rs. 5) and Foot Constables-32 (Rs. 17—28 plus special pay Rs. 4 and C. I. D. allowance at Rs. 3).		..		
			Leave salary	..	2,000	..	..
			Total Pay of Establishment ..	78,581	79,964	83,147	81,514
Allowances and Honoraria.			Travelling allowance .. { *Charged* ..	*1,601*	*2,000*	*1,400*	*2,000*
			Travelling allowance .. { Voted ..	8,784	10,000	6,810	10,000
			Conveyance allowance	2,948	2,625	3,430	2,785
			Hill allowance to the staff posted at Nathiagali ..	..	320	233	320
			House-rent and other allowances	9,694	9,100	9,000	10,725
			Other allowances	..	..	..	390
			Cost of railway warrants	..	100	..	100
			Rewards to Police	396	400	880	880
			Carriage of Constabulary	709	400	800	800
			Total Allowances and Honoraria ..	24,132	24,945	22,553	28,000
			Charged ..	*1,601*	*2,000*	*1,400*	*2,000*
			Voted ..	22,531	22,945	21,153	26,000

DETAILED ACCOUNT NO. 29-E—POLICE—CRIMINAL INVESTIGATION DEPARTMENT—*concluded*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Grnts-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc., (*Charged*).	*600*	*600*	*600*	*600*
	Grants to the Police Clothing Fund (Voted) .. } Grants to the Police Equipment Fund (Voted) .. }	1,490	1,490	1,490	1,490
	Total Grants-in-aid, Contributions, etc. ..	2,090	2,090	2,090	2,090
	Charged ..	*600*	*600*	*600*	*600*
	Voted ..	1,490	1,490	1,490	1,490
Secret Charges ..	Secret charges	998	1,000	1,000	1,500
Contingencies ..	Contract contingencies	..	8,100	8,500	9,075
	Books and Periodicals	..	..	..	455
	Other Contingencies	..	700	500	..
	Rents Rates and Taxes	..	..	..	300
	Investigation charges	..	1,000	210	1,000
	Pay of Menials	..	..	..	50
	Purchase of furniture	..	..	..	200
	Deduct—Lump cut for economy	..	..	..	80
	Total Contingencies ..	7,239	9,800	9,210	11,000
	Deduct amount recoverable from Government of India.	..	..	7,561	3,616
	Total Criminal Investigation Department ..	1,35,179	1,41,524	1,33,097	1,44,146
	Charged ..	*15,242*	*15,600*	*15,000*	*16,000*
	Voted ..	1,19,937	1,25,924	1,18,097	1,28,146

DETAILED ACCOUNT NO. 29-F—POLICE—CATTLE-POUNDS

		Rs.	Rs.	Rs.	Rs.
Cattle Pounds ..	Allowances to clerks (at rates varying from Rs. 1 to Rs. 4.)	..	1,974	1,868	1,868
	Pay of menials .. .. .. } Miscellaneous charges .. .. }	..	1,264	1,434	1,264
			938	938	938
	Appointment of Menial Staff for Cattle Pounds at Tajori and Mandan in Bannu District.	..	..	..	**120**
	Total Cattle-Pounds ..	3,932	4,176	4,240	4,190

DETAILED ACCOUNT NO. 29-G—POLICE—MISCELLANEOUS

		Rs.	Rs.	Rs.	Rs.
Miscellaneous ..	Miscellaneous charges—Police Lines ..	1,697	2,000	2,000	2,000
	Total Miscellaneous ..	1,697	2,000	2,000	2,000

DETAILED ACCOUNT No. 29-H—POLICE—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ..	*57,703*	*54,000*	*46,440*	*37,520*
	Voted ..	2,584	..	3,920	5,840
	Total Leave Salaries and Deputation Pay ..	60,287	54,000	50,364	43,360
	Charged ..	*57,703*	*54,000*	*46,440*	*37,520*
	Voted ..	2,584	..	3,920	5,840
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	*40,892*	*48,000*	*35,840*	*22,240*
Other Charges ..	Travelling Allowance (*Charged*)	*383*	..	*160*	..
	Other Allowances—				
	Subsistence and Study Allowance .. { *Charged* ..	..	..	*80*	..
	Voted ..	..	..	4,600	..
	Total High Commissioner ..	1,01,562	1,02,000	91,040	65,600
	Charged ..	*98,978*	*1,02,000*	*82,520*	*59,760*
	Voted ..	2,584	..	8,520	5,840
	Total Charges in England ..	1,01,562	1,02,000	91,040	65,600
	Charged ..	*98,978*	*1,02,000*	*82,520*	*59,760*
	Voted ..	2,584	..	8,520	5,840

Grant No. 16

EDUCATION

Voted Rs. 23,91,000 ; *Charged Rs. 16,000*

Total Rs. 24,07,000

MAJOR HEAD : 37—EDUCATION

Head of Department—Director of Public Instruction, North-West Frontier Province

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY		Rs.	Rs.	Rs.	Rs.
A—University—					
Grants-in-aid to non-Government Arts Colleges ..	37-A (a)	2,27,910	2,23,320	2,21,497	2,01,620
Government Professional Colleges	37-A (b)	12,286	15,620	15,518	16,565
Total A—University ..	..	2,40,196	2,38,940	2,37,015	2,18,185
B—Secondary—					
Government Secondary Schools	37-B (c)	3,25,992	3,32,592	3,27,574	3,34,001
Direct Grants to non-Government Secondary Schools	37-B (b)	3,15,304	3,22,100	3,16,395	3,21,600
Grants to Local Bodies for Secondary Education ..	37-B (c)	3,11,081	3,79,483	3,65,346	3,77,186
Total B—Secondary ..	..	9,52,377	10,34,175	10,09,315	10,32,787
C—Primary—Grants to Local Bodies for Primary Education	37-C	7,31,893	8,12,845	7,89,196	8,25,819
D—Special—Government Special Schools ..	37-D	63,431	68,570	67,798	71,036
E—General—					
Direction .. .. *Charged* ..	37-E (a)	..	..	..	..
Voted ..		53,327	59,930	61,218	68,467
Inspection .. .. *Charged* ..	37-E (b)	*13,042*	*15,540*	*13,757*	*16,065*
Voted ..		93,615	1,02,510	96,099	1,00,521
Scholarships	37-E (c)	48,254	54,300	52,300	47,000
Miscellaneous	37-E (d)	24,242	25,050	25,269	25,255
Total E—General ..	..	2,32,480	2,57,330	2,48,643	2,57,308
Charged ..	..	*13,042*	*15,540*	*13,757*	*16,065*
Voted ..	..	2,19,438	2,41,790	2,34,886	2,41,243
F—Charges in England—B—High Commissioner. *Charged* ..	37-F	*4,692*	*5,960*	*3,200*	..
Voted ..		184	1,080	..	1,800
Total F—Charges in England ..	..	4,876	7,040	3,200	1,800
Loss or gain by exchange .. *Charged* ..	..	*31*	..	..	..
Voted ..	..	..	..	..	..
Rounding .. .. *Charged* ..	..	..	*+500*	*+43*	*—65*
Voted ..	..	..	—400	—210	+130
Total 37—Education ..	..	22,25,284	24,19,000	23,55,000	24,07,000
Charged ..	..	*17,765*	*22,000*	*17,000*	*16,000*
Voted ..	..	22,07,519	23,97,000	23,38,000	23,91,000

DETAILED ACCOUNT No. 37-A—(a) EDUCATION—UNIVERSITY—GRANTS-IN-AID TO NON-GOVERNMENT ARTS COLLEGES.

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Maintenance Grants to Arts College.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid to non-Government Arts Colleges.	Islamia College, Peshawar		1,25,000	1,25,000	1,25,000
	Grant to the Islamia College, Peshawar, for the maintenance of Agricultural Classes.		11,190	11,184	11,190
	Additional grant to the Islamia College, Peshawar for Agricultural classes.		11,160	11,160	..
	Grant to the Islamia College, Peshawar, for the provision of a Police Guard.		3,210	3,213	3,210
	Edwardes College, Peshawar		26,000	26,000	26,000
	V. B. College, Dera Ismail Khan ..		10,000	10,000	10,000
	Additional maintenance grant of Rs. 7,000 per annum for four years only to the V. B. College, Dera Ismail Khan.		7,000	7,000	7,000
	Grants for the appointment of four Physical Instructors for the three Colleges.		2,220	2,220	2,220
	Scholarship grants to the Islamia College, Peshawar		3,000	3,000	3,000
	Provident Fund Grants to Arts Colleges ..	2,27,910	13,000	11,465	12,000
	Increase in the annual recurring grant-in-aid of the Edwardes College, Peshawar from Rs. 26,000 to Rs. 28,000 for one year only.		..	..	**2,000**
	Building and Equipment Grants				
	Building grant to V. B. College, Dera Ismail Khan ..		10,040	10,040	..
	To the Islamia College, Peshawar, for the construction of Laboratory, etc., in connection with the Entomological Survey Scheme.		..	..	..
	To the Islamia College, Peshawar for the construction of quarters and installation of electric fans.		..	..	..
	To the Islamia College, Peshawar, for Agricultural classes.		..	..	..
	Equipment grant to the Edwardes College, Peshawar		1,500	1,215	..
	Total Grants-in-aid to non-Government Arts Colleges	2,27,910	2,23,320	2,21,497	2,01,620

DETAILED ACCOUNT No. 37-A—(b) EDUCATION—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Stipends.	Stipends		3,520	3,423	3,940
	Grant of scholarships to the selected candidates for training at Industrial Schools in the Punjab.		1,610	1,200	980
	Deputation of four candidates with a stipend of Rs. 20 per mensem each for teachers' training at Wardha Training School from the 1st April 1939.	3,605	880	880	1,440
	Total Allowances and Stipends ..	3,605	6,010	5,503	6,360
Establishment Charges paid to other Governments, Departments, etc.	Contribution paid to the U. P. Government for training of students in Thomason Engineering College, Roorkee.		..	..	..
	Contribution paid to the Punjab Government for training of students in Training College.		2,710	3,070	2,710
	Contribution paid to the Punjab Government for training of North-West Frontier Province men at the Maclagan Engineering College, Lahore.		2,550	2,000	2,700
	Contribution paid to the Punjab Government for the training of the North-West Frontier Province men at the Government Engineering School, Rasul, Punjab.	8,681	4,350	4,350	4,350
	Contribution paid to the Punjab Government for training of North-West Frontier Province men at Industrial Schools.		..	595	445
	Total Establishment Charges paid to other Governments, Departments, etc.	8,681	9,610	10,015	10,205
	Total Government Professional Colleges ..	12 286	15,620	15,518	16,565

DETAILED ACCOUNT No. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Head Masters and Mistresses 1 (Rs. 250—25—600) and 1 (Rs. 350—10—500).	9,385	10,470	3,233	4,931
			Leave salary	..	1,800	..	..
			Total Pay of Officers ..	9,385	12,270	3,233	4,931

DETAILED ACCOUNT No. 37-B—(a) EDUCATION—SECONDARY—GOVERNMENT SECONDARY SCHOOLS—concld.

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	236	237	Masters and Clerks, etc., (at rates varying from Rs. 30 to Rs. 240).	2,68,768	2,73,192	2,70,507	2,79,388
	37	37	Servants (at rates varying from Rs. 12 to Rs. 30).		6,250	6,251	6,252
			Mr. Earls' Course of Physical Training ..		900	900	900
			Leave salary		..	3,591	4,750
			Deduct—Probable Savings ..		—5,000	..	—5,000
			Total Pay of Establishment ..	2,68,768	2,75,342	2,81,249	2,86,290
Allowances and Honoraria.			Travelling allowance ..	3,589	3,800	4,012	3,700
			Other allowances	..	400	300	300
			Total Allowances ond Honoraria ..	3,589	4,200	4,312	4,000
Contingencies ..			Purchase of apparatus, prizes, cost of books, etc. ..	44,165	8,000	..	..
			Contract contingencies		29,000	29,000	29,000
			Other contingencies		3,780	9,780	9,780
			Deduct—Lump cut for economy		..	..	..
			Total Contingencies ..	44,165	40,780	38,780	38,780
			Grants-in-aid contribution etc.	85	..	..	..
			Total Secondary—Government Secondary Schools ..	3,25,992	3,32,592	3,27,574	3,34,001

DETAILED ACCOUNT No. 37-B—(b) EDUCATION—SECONDARY—DIRECT GRANTS TO NON—GOVERNMENT SECONDARY SCHOOLS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid to Non-Government Secondary Schools	Maintenance grants to aided secondary schools ..	3,15,304	2,82,200	2,77,008	2,82,200
	Grants-in-aid to the Islamia Technical Anglo-Vernacular Middle School, Nowshera Kalan, for the maintenance of an orphanage and tailoring class attached to the school.		2,500	1,832	1,840
	Grant-in-aid for maintenance of tailoring class attached to the National High School, Peshawar.		..	155	160
	Grants-in-aid to European and Anglo-Indian Secondary Schools.		2,400	2,400	2,400
	Grants-in-aid for equipment of schools ..		5,000	5,000	5,000
	Building grants		30,000	30,000	30,000
	Total Grants-in-aid to Non-Government Secondary Schools.	3,15,304	3,22,100	3,16,395	3,21,600

DETAILED ACCOUNT No. 37-B—(c) EDUCATION—SECONDARY—GRANTS-IN-AID TO LOCAL BODIES FOR SECONDARY EDUCATION

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract Grant	2,92,681	3,27,200	3,20,000	3,20,000
	Annual Recurring Grant for Conversion of the Lower Anglo-Vernacular Middle School, Risalpur into full Anglo-Urdu Middle School, from 1st April 1940.		..	..	**1,390**
	Other Additional Grants		30,083	23,146	40,396
	Total Recurring Grants-in-aid to Local Bodies ..	2,92,681	3,57,283	3,43,146	3,61,786
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants	18,400	22,200	22,200	15,000
	Non-Recurring grant to Conversion of the Lower Anglo-Vernacular Middle School, Risalpur into full Anglo Urdu Middle School, from 1st April 1940.	..	..	..	**400**
	Total Non-Recurring Grants to Local Bodies ..	18,400	22,200	22,200	15,400
	Total Grants-in-aid to Local Bodies for Secondary Education.	3,11,081	3,79,483	3,65,346	3,77,186

DETAILED ACCOUNT No. 37-C—EDUCATION—PRIMARY

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Recurring Grants-in-aid to Local Bodies.	Contract Grant	7,23,596	7,45,800	7,25,000	7,25,000
	Other Additional Grants	..	48,345	45,496	67,664
	Annual Recurring grants for opening of 12 new District Board Primary Schools in North-West West Frontier Province from 1st April 1940.	..	..	..	**4,932**
	Opening of 12 new District Board Primary Schools for Girls in North-West Front er Province ..	..	..	..	**9,924**
	Appointment of 10 J. V. Assistant Mistresses in the District Board Girls Schools, opened in 1938-39 in the grade of Rs. 30—2—40 from 1st April 1940.	..	..	..	**2,990**
	Opening of a Primary School for boys at Jabban (Malakand Agency).	..	..	..	**409**
	Total Recurring Grants-in-aid to Local Bodies ..	7,23,596	7,94,145	7,70,496	8,10,919
Non-Recurring Grants-in-aid to Local Bodies.	Building and equipment grants ..	8,297	18,700	18,700	12,500
	Non-Recurring grants for opening of 12 new District Board Primary Schools for Girls in North-West Frontier Province from 1st April 1940.	..	..	..	**1,200**
	Opening of 12 new District Board Primary Schools for girls in North-West Frontier Province from 1st April 1940.	..	..	..	**1,200**
	Total Non-Recurring Grants-in-aid to Local Bodies..	8,297	18,700	18,700	14,900
	Total Primary ..	7,31,893	8,12,845	7,89,196	8,25,819

DETAILED ACCOUNT No. 37-D—EDUCATION—SPECIAL—GOVERNMENT SPECIAL SCHOOLS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Head Master (Rs. 250—25—500/25—600) ..	5,957	6,260	4,882	3,125
			Total Pay of Officers ..	5,957	6,260	4,882	3,125
Pay of Establishment.	18	18	Teachers 1 (Rs. 150—10—250), 4 (Rs. 120—4—160), 1 (Rs. 100—10—150), 1 (Rs. 90—10—140), 1 (Rs. 70—6—100), 2 (Rs. 70—3—100), 1 (Rs. 70), 4 (Rs. 60), 1 (Rs. 30—1—40) and 1 (Rs. 20).		20,130	19,824	20,234
			Creation of a post of Drawing Master in the grade 70—3—100 less 15 per cent. cut at the Government Training School, Peshawar from 1st April 1940.	24,002	..	..	**660**
	2	2	Clerks (Rs. 40—2—90)		950	975	1,022
	16	16	Servants at rates varying from Rs. 14 to Rs. 30 each.		3,160	3,112	3,132
			Leave salary		300	306	316
			Total Pay of Establishment ..	24,002	24,540	24,217	25,364
Allowances and Honoraria.			Travelling allowance		340	490	340
			Conveyance and headquarters allowances ..	19,597	260	156	284
			Stipends		23,850	24,400	26,400
			To raise the value of 85 J. V. stipends from Rs. 10 p. m. to Rs. 12 p. m. each from 1st April 1940.	..	..	..	**1,870**
			Total Allowances and Honoraria ..	19,597	24,450	25,046	28,894
Contingencies ..			Purchase of furniture, apparatus, books, etc. ..		1,300	..	..
			Remuneration to Boarding House Medical Attendants		800	..	..
			Contract Contingencies ..	13,875	8,600	8,600	8,600
			Other Contingencies		3,120	5,053	5,053
			Deduct—Lump cut for economy		—500	..	..
			Total Contingencies ..	13,875	13,320	13,653	13,653
			Total Special—Government Special Schools ..	63,431	68,570	67,798	71,036

DETAILED ACCOUNT No. 37-E—(a) EDUCATION—GENERAL—DIRECTION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers ..	1	1	Director of Public Instruction (Rs. 700—30—900) *Charged* ..	..	..	..	..
			Voted ..		8,850	8,834	9,223
	1	1	Assistant Director of Public Instruction, North-West Frontier Province. *Charged* ..		..	..	—
			Voted ..	14,846	..	5,486	6,275
	1	1	Personal Assistant to the Director of Public Instruction (Rs. 250—25—500/25—600).		5,980	5,662	5,962
			Leave salary (Voted)		3,690	638	5,000
			Total Pay of Officers ..	14,846	18,520	20,620	26,460
			Charged ..	..	..	..	..
			Voted ..	14,846	18,520	20,620	26,460
Pay of Establishment.	21	21	Clerks 2 (Rs. 120—10—300), 9 (Rs. 75—5—150), 1 (Rs. 70—5—125), 8 (Rs. 45—3—105), 1 (Rs. 40—2—90) and 1 special pay Rs. 30.		25,700	24,280	26,789
	9	9	Servants 1 (Rs. 21—½—25), 1 (Rs. 18), 6 (Rs. 14), and 1 (Rs. 6—7½).	27,740	1,570	1,630	1,736
			Temporary establishment ..		700	700	700
			Leave salary		1,830	2,486	3,022
			Deduct on acccount of emergency cut inpay	..	..	..	—1,000
			Total Pay of Establishment ..	27,740	29,800	29,096	31,247

DETAILED ACCOUNT NO. 37-E—(a) EDUCATION—GENERAL—DIRECTION—concld.

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance .. *Charged* ..	} 3,817	..	..	..
	Voted ..		2,200	3,700	3,000
	Hill and hill journey allowance .. *Charged* ..		..	..	..
	Voted ..		..	..	..
	Other allowances		900	802	760
	Total Allowances and Honoraria ..	3,817	3,100	4,502	3,760
	Charged ..	..	..	..	..
	Voted ..	3,817	3,100	4,502	3,760
Contingencies ..	Contract Contingencies	} 6,924	} 8,500	7,000	7,000
	Other Contingencies				
	Deduct—Lump cut for economy		..	..	..
	Total Contingencies ..	6,924	8,500	7,000	7,000
	Total Direction ..	53,327	59,930	61,218	68,467
	Charged ..	..	..	..	..
	Voted ..	53,327	59,930	61,218	68,467

DETAILED ACCOUNT NO. 37-E—(b) EDUCATION—GENERAL—INSPECTION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers..	1	1	Inspectress of Girls' Schools (Rs. 400—25—1,050) plus Overseas Pay Rs. 150 (*Charged*).	*11,675*	*11,980*	*8,030*	*12,550*
	1	1	Inspector of Vernacular Education (Rs. 650—30—800).	} 28,621	27,920	28,055	28,115
	2	2	Assistant and Sub-Assistant Inspectresses of Girls' Schools, 1 (Rs. 200-20-400/25—500) 1 Rs. (140—10—250).				
	6	6	District Inspectors of Schools (Rs. 250—25—500/25—600).				
			Leave salary Voted	..	2,070	775	1,775
			Leave salary *Charged*	..	*2,000*	*3,252*	*2,000*
			Total Pay of Officers ..	40,296	43,970	40,112	44,440
			Charged ..	*11,675*	*13,980*	*11,282*	*14,550*
			Voted ..	28,621	29,990	28,830	29,890
Pay of Establishment.	..	..	Sub-Assistant Inspectress of Girls' Schools..	} 40,925	1,820	..	..
	10	10	District and Assistant District Inspectors of Schools 1 (Rs. 180-12-240) and 9 (Rs. 120—4—160).		17,840	} 17,853	18,809
	1	1	Physical Supervisor (Rs. 120—4—160) ..		1,200		
	23	23	Clerks 1 (Rs. 75—5—150), 6 (Rs. 45—3—105) 14 (Rs. 40—2—90) and 2 (Rs. 30—1½—60/2—70).		17,310	17,374	17,921
	29	29	Servants (Rs. 14 each)		5,110	4,846	4,776
			Leave salary		1,570	1,403	1,572
			Total Pay of Establishment ..	40,925	44,850	41,476	43,078

DETAILED ACOUNT NO. 37-E—(b) EDUCATION—GENERAL—INSPECTION—concld.

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance .. *Charged* ..	*1,367*	*1,200*	*1'200*	*1,200*
	Voted ..	..	14,430	12,616	14,673
	Conveyance allowance .. *Charged* ..	..	*360*	*315*	*315*
	Voted ..	13,972	420	498	420
	Cost of passages granted under the Superior Civil Services Rules, 1924 (Charged).		..	*960*	..
	Other allowances		1,650	1,759	1,540
	Total Allowances and Honoraria ..	15,339	18,060	17,348	18,148
	Charged ..	*1,367*	*1,560*	*2,475*	*1,515*
	Voted ..	13,972	16,500	14,873	16,633
Contingencies ..	Contract contingencies		9,000	9,000	9,000
	Other contingencies	10,097	2,170	1,920	1,920
	Deduct :—Lump cut for economy		..	..	..
	Total Contingencies ..	10,097	11,170	10,920	10,920
	Total Inspection ..	1,06,657	1,18,050	1,09,856	1,16,586
	Charged ..	*13,042*	*15,540*	*13,757*	*16,065*
	Voted ..	93,615	1,02,510	96,099	1,00,521

DETAILED ACCCOUNT NO. 37-E—(c) EDUCATION—GENERAL—SCHOLARSHIPS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Scholarships ..	In Arts Colleges	8,291	8,160	3,200	3,213
	In Arts Colleges (Females) College Scholarships for girls.	654	..	4,900	4,948
	In Secondary Schools (males)	5,081	6,600	6,600	6,600
	In Female Schools	655	28,800	22,500	22,500
	In primary Schools (Females)—Dais Scholarships for girls.	18,908	..	..	..
	For soldiers' children	11,156	7,500	10,500	7,500
	Miscellaneous scholarships ..	3,497	4,000	4,000	4,000
	Scholarships to Europeans and Anglo-Indians ..	12	600	600	600
	Deduct—Probable Savings	..	—1,300	..	—2,361
		[illegible]	54,300	52,300	47,000

Detailed Account No. 37-E—(d)—EDUCATION—GENERAL—Miscellaneous

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Registrar, Departmental Examinations and Secretary, Text Book Committee (Rs. 250—25—400/25—600).	4,487	4,790	4,787	5,087
			Leave salary		400	400	425
			Total Pay of Officers ..	4,487	5,190	5,187	5,512
Pay of Establishment.	1	1	Clerk (Rs. 75—5—100/5—150) ..	1,705	1,250	1,248	1,308
			Temporary establishment ..		..	225	..
	1	1	Servant (Rs. 14)		170	167	168
			Leave salary		200	200	215
			Total Pay of Establishment ..	1 705	1,620	1,840	1,691
Allowances and Honoraria.			Travelling allowance	460	700	700	500
			Other allowances		10	12	22
			Total Allowances and Honoraria ..	460	710	712	522
Contingencies ..			Contract contingencies		3,000	3,000	3,000
			Home Hygiene and First Aid Classes ..	13,090	1,200	1,200	1,200
			Presents to school children		800	800	800
			Remuneration to examiners, etc.		9,000	8,000	8,000
			Deduct—Lump cut for economy	..	—1,000	..	..
			Total Contingencies ..	13,090	13,000	13,000	13,000
Grants-in-aid, Contributions, etc.			Grants in-aid to the Boy Scouts Association ..	4,500	4,500	4,500	4,500
			Contribution towards the cost of the International Board for Anglo-Indian and European Education.		30	30	30
			Total Grants-in-aid, Contributions, etc...	4,500	4,530	4,530	4,530
			Total Miscellaneous ..	24,242	25,050	25,269	25,255

Detailed Account No. 37-F—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	Charge in England				
	B—High Commissioner				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ..	*4,692*	*5,960*	*3,200*	..
	Voted ..	184	1,080	..	1,800
	Total Leave Salaries and Deputation Pay ..	4,876	7,040	3,200	1,800
	Charged ..	*4,692*	*5 960*	*3,200*	..
	Voted ..	184	1,080	..	1,800
Sterling Overseas Pay.	Sterling Overseas Pay—(*Charged*)	..	..	..	..
	Total Charges in England ..	4,876	7,040	3,200	..
	Charged ..	*4,692*	*5,960*	*3,200*	..
	Voted ..	184	1,080	..	1,800

Grant No. 17

MEDICAL AND PUBLIC HEALTH

Voted Rs. 8,36,000, *Charged Rs. 1,62,000*

Total Rs. 9,98,000

MAJOR HEADS : 38—MEDICAL AND 39—PUBLIC HEALTH

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MAJOR HEADS					
38—Medical	*Charged*	*98,636*	*1,19,000*	*1,36,000*	*1,32,000*
	Voted	**5,76,705**	**6,17,000**	**6,47,000**	**6,85,000**
39—Public Health	*Charged*	*26,656*	*29,000*	*29,000*	*30,000*
	Voted	**1,49,996**	**1,77,000**	**1,29,000**	**1,51,000**
For Rounding	*Charged*	..	..	..	..
	Voted	..	..	..	..
	Total ..	**8,51,993**	**9,42,000**	**9,41,000**	**9,98,000**
	Charged ..	*1,25,292*	*1,48,000*	*1,65,000*	*1,62,000*
	Voted ..	**7,26,701**	**7,94,000**	**7,76,000**	**8,36,000**

MEDICAL

Voted Rs. 6,85,000 ; *Charged Rs. 1,32,000*

Total Rs. 8,17,000

MAJOR HEAD : 38-MEDICAL

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

		Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY			Rs.	Rs.	Rs.	Rs.
Medical Establishment ..	*Charged* ..	**38-A**	*87,139*	*99,850*	*1 20,055*	*1,16,000*
	Voted ..		**66,442**	**64,739**	**64,867**	**66,287**
Hospitals and Dispensaries ..		**38-B**	**4,25,121**	**4,58,689**	**4,87,595**	**4,98,542**
Grants for Medical purposes ..		**38-C**	..	..	..	**9,240**
Medical Schools and Colleges ..		**38-D**	**39,488**	**40,864**	**39,989**	**41,664**
Mental Hospitals ..		**38-E**	**42,598**	**52,573**	**54,743**	**68,860**
Charges in England ..	*Charged* ..	**38-F**	*11,422*	*19,160*	*16,040*	*15,760*
	Voted ..		**3,037**	..	..	**80**
Loss or gain by exchange ..	*Charged* ..	..	75	..	..	..
	Voted ..		**19**	..	..	..
Rounding ..	*Charged* ..	..	..	*—10*	*—95*	*+240*
	Voted ..	..	..	**+135**	**—194**	**+327**
Total 38—Medical		..	**6,75,341**	**7,36,000**	**7,83,000**	**8,17,000**
	Charged ..	..	*98,636*	*1,19,000*	*1,36,000*	*1,32,000*
	Voted ..	..	**5,76,705**	**6,17,000**	**6,47,000**	**6,85,000**

DETAILED ACCOUNT NO. 38-A—MEDICAL—MEDICAL ESTABLISHMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	Inspector-General of Civil Hospitals (Rs. 2,750)—*Charged.*	78,477	33,000	33,682	33,000
	4	4	Civil Surgeons (Rs. 500—1,850)—*Charged*..		56,400	64,775	72,600
	2	2	Civil Surgeons (Rs. 600—900)—Voted ..	29,012	20,962	20,962	21,142
	1	1	Personal Assistant (Rs. 350—600) ..		7,200	7,200	7,200
			Leave salary (*Charged*)	..	..	9,314	..
			Total Pay of Officers ..	1,07,489	1,17,562	1,35,933	1,33,942
			Charged ..	78,477	89,400	1,07,771	1,05,600
			Voted ..	29,012	28,162	28,162	28,342

DETAILED ACCOUNT No. 38-A—MEDICAL—MEDICAL ESTABLISHMENT—*concluded*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	16	16	Clerks 3 (Rs. 120—10—300), 6 (Rs. 75—5—150) 1 (Rs. 65—5—130) and 6 (Rs. 45—3—105).	22,003	21,970	20,803	22,157
	8	8	Servants (at rates varying from Rs. 14 to Rs. 25).	1,551	1,572	1,572	1,572
			Temporary establishment ..	..	..	..	..
			Leave salary	..	1,158	1,025	1,271
			Deduct probable savings ..	..	1,500	..	500
			Total Pay of Establishment ..	23,554	23,200	23,400	24,500
Allowances and Honoraria.			Honoraria to Surgeons (*Charged*)	*1,000*	*1,000*	*1,000*	*1,000*
			Travelling allowance : *Charged* ..	*5,810*	*7,000*	*8,884*	*7,000*
			Travelling allowance : Voted ..	2,068	1,900	2,300	2,400
			Local and other allowances	636	552	580	620
			Fees for Imperial Serologists	5,060	4,500	4,500	4,500
			Total Allowances and Honoraria ..	14,574	14,952	17,264	15,520
			Charged ..	*6,810*	*8,000*	*9,884*	*8,000*
			Voted ..	7,764	6,952	7,380	7,520
Contingencies ..			Contract Contingencies	4,201	6,425 (Contract and Other Contingencies)	5,925	5,925
			Other Contingencies	1,911			
			Deduct—Lump cut for economy	..	..	..	..
			Total Contingencies ..	6,112	6,425	5,925	5,925
Grants-in-aid, Contributions, etc.			Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)	*1,852*	*2,450*	*2,400*	*2,400*
			Total Medical Establishment ..	1,53,581	1,64,589	1,84,922	1,82,287
			Charged ..	*87,139*	*99,850*	*1,20,055*	*1,16,000*
			Voted ..	66,442	64,739	64,867	66,287

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES

SUMMARY	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Lady Reading Hospital	**1,60,351**	**1,64,692**	**1,65,331**	**1,72,508**
Other Hospitals and Dispensaries	**1,88,748**	**2,18,835**	**2,47,002**	**2,48,772**
Grants-in-aid to Hospitals and Dispensaries	**76,022**	**75,162**	**75,262**	**77,262**
Tatal Hospitals and Dispensaries ..	**4,25,121**	**4,58,689**	**4,87,595**	**4,98,542**

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41	I.—LADY READING HOSPITAL	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Officers ..	3	3	Assistant Surgeons (Rs. 225—15—450) ..	12,998	15,452	11,552	13,482
			Total Pay of Officers ..	12,998	15,452	11,552	13,482

DETAILED ACCOUNT NO. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*continued*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	5	5	Sub-Assistant Surgeons 4 (Rs. 70—4—130), 1 (Rs. 150—175) plus special pay Rs. 20 per mensem each.	49,679 (Sub-Assistant Surgeons to Clerks)	8,510	10,862	11,569
	14	14	Matrons and Nurses 1 (Rs. 350), 2 (Rs. 250) and 11 (Rs. 80).		19,440	16,658	22,220
	25	25	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		10,827	10,643	10,850
	1	1	Clerks (Rs. 75—5—150)		1,435	1,857	1,495
			Staff required for Lady Reading Hospital, Peshawar.	..	**1,980**	**966**	**1,216**
			Appointment of a Radiologist in the Lady Reading Hospital, Peshawar.	..	840	..	..
	33	32	Servants (at rates varying from Rs. 16 to Rs. 60).	..	8,154	8,334	8,166
			Leave salary	..	400	400	400
			Temporary Establishment ..	..	1,000	1,000	3,040
			Deduct probable savings ..	..	766	..	710
			Total Pay of Establishment ..	49,679	51,820	50,720	58,246
Allowances and Honoraria.			Travelling allowance	2,484	2,000	2,000	2,000
			House-rent and other allowances	2,633	2,800	2,820	2,940
			Total Allowances and Honoraria ..	5,117	4,820	4,820	4,940
Contingencies ..			Medicines supplied by the Military Department ..	62,247 (Medicines supplied to Cost of stores purchased from England)	11,000	11,000	11,000
			Cost of medicines		17,500	17,500	17,500
			X-Ray charges		4,000	4,000	4,000
			Diet of patients		17,000	19,000	17,000
			Other supplies and services		12,000	12,000	12,000
			Cost of vaccine		900	900	900
			Cost of stores purchased from England ..		..	..	..
			Contract Contingencies	23,357	23,400	23,400	10,544
			Other Contingencies	6,953	8,400	8,400	21,856
			Lump sum provision for improvement ..	..	..	3,639	3,820
			Contingencies for staffs required for Lady Reading Hospital, Peshawar in connection with Venereologist.	..	**600**	**600**	**120**
			Deduct—Lump cut for economy	..	2,200	2,200	2,900
			Total Contingencies ..	92,557	92,600	98,239	95,840
			Total Lady Reading Hospital ..	1,60,351	1,64,692	1,65,331	1,72,508

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*continued.*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			2—OTHER HOSPITALS AND DISPENSARIES.				
Pay of Officers ..	15	15	Assistant Surgeons (Rs. 225—15—450) ..	56,180	65,444	72,280	61,789
			Appoinment of a W. M. S Doctor as Inspecting Officer of Women's Hospitals and incharge of Zenana Hospital, Peshawar.		8,580		..
			Deduct probable savings ..		5,444	..	..
			Total Pay of Officers ..	56,180	68,580	72,280	61,789
Pay of Establishment.	52	52	Female Sub-Assistant Surgeons 6 (Rs. 75—5—175), Sub-Assistant Surgeons 1 (Rs. 105), 1 (Rs. 160—175), 6 (Rs. 150—175) and 1 (Rs. 75—145), 37 (Rs. 70—4—130) plus special pay Rs. 20 per mensem each.		78,288		78,915
	103	103	Compounders and Dressers (at rates varying from Rs. 12 to Rs. 50 plus Frontier Allowance Rs. 7-8-0).		49,236		52,944
	2	2	Clerks 1 (Rs. 75—5—105), Matron 1 (Rs. 100)		1,965		3,163
			Appointment of a Dai, Assistant Nurse one each at Mansehra, Charsadda and Kulachi Civil Hospitals.		990		..
			Estabishment of 6 Rural Dispensaries under charges of Compounders.		1,543		..
			Appointment of one Dai Assistant Nurse at Civil Hospital, Ziarat Kaka Sahib.		330		..
			Opening of a Female Dispensary at Charsadda.		765		..
			Extra staff required for Dadar Sanatorium	1,23,716	..	1,38,429	3,677
			Appointment of Female Sub-Assistant Surgeon for Girls Schools, Peshawar.		..		1,414
			Extra Compounder required for the Police Hospital, Hangu.		..		286
			Opening of a Dispensary at Tarnab ..		..		286
			Appointment of a Compounder for Police Lock-up patients at Civil Hospital, Nowshera.		..		281
			Opening of 2 new rural Dispensaries under the charge of Sub-Assistant Surgeons at Thall.		..		2,838
			Appointment of a Female Medical staff at the Civil Hospital, Hangu.		..		1,375
			Appointment of Ward Orderly at Civil Hospital, Topi.		..		143
	37	37	Servants (at rates varying from Rs. 13 to Rs. 14).		6,312		6,732
			Deduct—Probable savings ..		10,000		
			Total Pay of Establishment..	1,23,716	1,29,429	1,38,429	1,52,054

DETAILED ACCOUNT No. 38-B—MEDICAL—HOSPITALS AND DISPENSARIES—*concluded*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	13,497	12,000	14,420	14,000
	House-rent and other allowances	4,600	3,431	3,731	4,650
	Fees for conducting *post mortem* and other medico-legal examinations.	..	1,200	1,250	1,322
	Allowances for a Female Sub-Assistant Surgeon for Girls School, Peshawar.	..	..	..	**285**
	Allowances for Extra Compounder for the Police Hospital Hangu.	..	..	..	**55**
	Allowances for Dispensary at Tarnab ..	..	..	..	**22**
	Allowances for Compoundar for Police Lock-up at the Civil Hospital Nowshera.	..	..	..	**55**
	Allowances for 2 new Rural Dispensaries at the under the charge of Sub-Assistant Surgeon at Thall.	..	..	..	**330**
	House-rent allowances for Dai Assistant Nurse one each at Mansehra, Charsadda and Kulachi Civil Hospitals.	..	165	165	..
	House-rent allowances for Establishment of 6 Rural Dispensaries under charges of Compounders.	..	132	132	..
	House-rent allowances for a Female Dispensary at Charsadda.	..	121	121	..
	Total Allowances and Honoraria ..	18,097	17,049	19,819	20,719
Contingencies ..	Medicines supplied by Military Deprtment ..	29,688 (bracketed total for this and the following items to Training of Female Compounders)	19,048	25,215	20,848
	Cost of medicines		3,200	8,863	7,632
	Quinine for prophylactic use		5,000	5,000	5,000
	Diet of patients		7,105	5,995	8,790
	Other supplies and services		6,534	12,275	7,692
	Expenditure from charity boxes		500	500	500
	Cost of vaccine		1,690	1,440	1,590
	Subsidising of 5 Medical Practitioners in the villages of the North-West Frontier Province to afford medical aid to the rural population		9,040	9,851	9,040
	Expenditure on leprosy work		1,297	..	..
	Training of Female Compounders		..	..	..
	Contract contingencies	11,023	13,584	15,486	10,508
	Other contingencies	28,850	3,684	6,668	14,600
	Contingencies for Establishment of 6 Rural Dispensaries under charges of Compounders.	..	4,800	..	..
	Contingencies for Female Dispensary at Charsadda ..	..	1,474	..	..
	Contingencies for Dispensary at Tarnab	..	..	..	**800**
	Contingencies for 2 new Rural Dispensaries at Thall ..	..	..	..	**5,628**
	Contingencies for the T. B. Sanatorium at Dadar ..	..	..	..	**578**
	Deduct—Lump cut for economy	..	..	..	..
	Total Contingencies ..	69,561	76,956	91,293	93,206
	Total Other Hospitals and Dispensaries ..	2,67,554	2,92,014	3,21,821	3,27,768
	Deduct amount recoverable from Local Bodies ..	78,806	73,179	74,819	78,996
	Net other Hospitals and Dispensaries ..	1,88,748	2,18,835	2,47,002	2,48,772
	3—GRANTS-IN-AID TO HOSPITALS AND DISPENSARIES				
Grants-in-aid to Hospitals and Dispensaries.	Grants to hospitals and dispensaries ..	76,022	75,162	75,262	77,162
	Recurring grant-in-aid for the Haripur Municipal Committee.	..	..	..	..
	Grant-in-aid to Cantonment Board Risalpur for Treatment of Civil employees in the Cantonment General Hospital, Risalpur.	..	..	..	**100**
	Total Grants-in-aid to Hospitals and Dispensaries	76,022	75,162	75,262	77,262

DETAILED ACCOUNT No. 38-C—MEDICAL—GRANTS FOR MEDICAL PURPOSES

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Grants-in-aid to Countes of Dufferins Fund toward the Lady Doctor employed as Inspecting Officer of Women's Hospitals, North-West Frontier Province.	..	..	..	9,240

Detailed Account No. 38-D—MEDICAL—Medical Schools and Colleges

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Medical Schools and Colleges.	Scholarships	4,830	7,104	5,639	6,451
	Share of the cost of the King Edward Medical College, Lahore, and Medical School, Amritsar, paid to the Punjab Government.	30,578	29,475	29,480	30,050
	Grant-in-aid to the Women's Christian Medical College, Ludhiana, for training North-West Frontier Province students.	4,080	4,285	4,870	5,163
	Total Medical Schools and Colleges ..	39 488	40,864	39,989	41,664

Detailed Account No. 38-E—MEDICAL—Mental Hospital

Primary units of appropriation	Number 1939-40	Number 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	**Extra staff required for the Frontier Mental Hospital, Peshawar.**	..	..	..	**2,101**
Pay of Establishment.	5	4	One Sub-Assistant Surgeon in the grade of Rs. 70—4—130/150—175, plus Rs. 20 Frontier allowance and Mental Hospital allowance of Rs. 40 per mensem, less 15 per cent. cut, one Compounder at Rs. 20 plus Frontier allowance of Rs. 7-8-0 and Mental Hospital allowance of Rs. 3 per mensem, less 15 per cent. cut, one Clerk at Rs. 50 per mensem, less 15 per cent. cut, two female attendants at Rs. 21 per mensem each.	3,046	3,062	4,407	4,844
			Appointment of five attendants for Mental patients in the Mental Ward of the Peshawar Central Jail at Rs. 25 per mensem each.	..	**1,500**	**1,500**	**1,500**
			Extra staff required for the Frontier Mental Hospital, Peshawar.	..			**1,595**
			Total Pay of Establishment ..	**3,046**	**4,562**	**5,907**	**7,939**
Allowances and Honoraria.			Travelling allowance in connection with the Mental Ward in the Central Jail, Peshawar.	74	170	170	170
			House-rent and other allowances for Mental Ward Staff.	99	120	120	120
			Allowances for extra staff required for Frontier Mental Hospital, Peshawar.	..	..	..	**605**
			Total Allowances and Honoraria ..	**173**	**290**	**290**	**895**
Contingencies ..			Diet of patients in connection with the opening of a Mental Ward.	26,295 (for this and the next two items)	21,800	21,800	28,125
			Costs of medicines in connection with the opening of a Mental Ward.		1,000	1,000	1,000
			Other supplies and Services in connection with the opening of a Mental Ward.		11,600	11,600	8,850
			Contract Contingencies in connection with the opening of a Mental Ward.	800	800	800	600
			Other Contingencies	..	200	200	6,865
			Deduct—Lump cut for economy	..	4,000	..	..
			Total Contingencies ..	**27,095**	**31,400**	**35,400**	**45,440**
Charges paid to other Governments, Department, etc.			Maintenance charges of North-West Frontier Province Lunatics paid to other Governments, Departments, etc.	12,284	12,821	11,821	11,340
Donations for charitable purposes.			Maintenance of indigent and insane persons and other charges.	..	3,500	1,325	1,145
			Total Mental Hospital ..	**42,598**	**52,573**	**54,743**	**68,860**

Detailed Account No. 38-F—MEDICAL—Charges in England

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave salaries and deputation pay — *Charged* ..	2,478	11,160	2,520	..
	Leave salaries and deputation pay — Voted ..	3,037	..	..	..
	Total Leave Salaries and Deputation Pay ..	5,515	11,160	2,520	..
	Charged ..	2,478	11,160	2,520	..
	Voted ..	3,037	..	..	..
Sterling Overseas Pay.	Sterling overseas pay (*Charged*)	8,944	8,000	13,520	15,760
	Other charges— Publications (Voted)	..	..	..	80
	Total High Commissioner ..	14,459	19,160	16,040	15,840
	Charged ..	11,422	19,160	16,040	15,760
	Voted ..	3,037	..	..	80
	Total Charges in England ..	14,459	19,160	16,040	15,840
	Charged ..	11,422	19,160	16,040	15,760
	Voted ..	3,037	..	..	80

PUBLIC HEALTH

Voted Rs. 1,51,000 ; *Charged Rs. 30,000*

Total Rs. 1,81,000

MAJOR HEAD : 39—PUBLIC HEALTH

Head of Department :—Inspector-General of Civil Hospitals, North-West Frontier Province

SUMMARY		Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Public Health Establishment ..	*Charged* ..	39-A	*8,876*	*24,319*	*24,319*	*24,800*
	Voted ..		94,331	1,07,161	88,402	97,512
Grants-in-aid for Public Health purposes ..	..	39-B	24,332	54,255	25,875	35,300
Expenses in connection with epidemic diseases	..	39-C	31,333	15,327	14,472	18,419
Pasteur institutes ..	..	..	..	..	..	..
Charges in England ..	*Charged* ..	39-D	*17,670*	*4,800*	*4,800*	*4,800*
	Voted ..					
Less or gain by exchange ..	*Charged* ..	..	*+110*	..	..	..
	Voted ..	..	..	..	..	..
For rounding ..	*Charged* ..	..	..	*—119*	*—119*	*+400*
	Voted ..	..	..	+257	+251	—231
Total 39—Public Health ..		..	**1,76,652**	**2,00,000**	**1,58,000**	**1,81,000**
Charged ..		..	*26,656*	*29,000*	*29,000*	*30,000*
Voted ..		..	**1,49,996**	**1,77,000**	**1,29,000**	**1,51,000**

DETAILED ACCOUNT NO. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	1	1	*Assistant Director of Public Health* (*Rs.* 1,500—1,800 *and special pay Rs.* 250) (*Charged*).	7,779	*21,719*	*21,719*	*22,200*
			Voted		..	..	..
	1	1	Health Officer, Peshawar (Rs. 600—30—900)	14,311	3,826	3,826	4,066
	1	1	Assistant Surgeon in charge, Provincial Laboratory (Rs. 300—15—450) plus special pay Rs. 100 per mensem.		6,600	6,600	6,600
			Leave salary		..	..	..
			Total Pay of Officers ..	22,090	32,145	32,145	32,866
			Charged ..	7,779	*21,719*	*21,719*	*22,200*
			Voted ..	14,311	10,426	10,426	10,666
Pay of Establishment.	6	6	Superintendents of Vaccination—6 (Rs. 40—4—60/5—90) and sanitation allowances 1 (at Rs. 25 for six months).		4,629	4,778	4,673
	1	1	Vaccinator (Rs. 18—1—23/24—2—40 and and special pay at Rs. 5 per mensem).		540	540	540
	3	3	Laboratory establishment 2 (at Rs. 40—2——80/2—90 and 1 (at Rs. 14 per mensem).		1,714	1,714	1,762
	4	4	Establishment for the medical inspection of school children (Sub-Assistant Surgeons at Rs. 70—4—130 and special pay at Rs. 50 and Frontier Allowance at Rs. 20 per mensem each) and special pay at Rs. 10 per mensem to the Head Clerk to the Assistant Director of Public Health and special pay of Rs. 30 each to two persons.	35,820	10,006	8,801	8,912
	2	2	Clerks 1 (at Rs. 100—6—160/8—200 and 1 (at Rs. 40—2—80/2—90).	..	3,134	3,134	3,158
	5	5	Servants 1 (at Rs. 20—½—25), 1 (at Rs. 18) and 3 (at Rs. 14 per mensem each).		984	984	996
	5	10	Establishment for Travelling Dispensary for the Hazara and Peshawar District.	..	6,296	5,787	5,641
			One Driver and one cleaner for Sentinal Watering Wagon, Peshawar.	..	660	660	660
			Entertainment of the following staff in connection with the opening of Child Welfare Centres at Peshawar and Dera Ismail Khan :—				
	2	2	Health Workers 1 (Rs. 250—10—300), 1 (Rs. 200—10—250).	..			
	2	2	Assistant Health Visitors at Rs. 90 per mensem each.	..	6,800	6,800	6,920
	3	3	Dais at Rs. 20 per mensem each ..	..			
			Health Officer Mardan and Medical Officer of Health of Peshawar City in the grade of Rs. 70—4—130 plus Frontier Allowance Rs. 20 per mensem each and 2 special pays at Rs. 45.	..	5,052	4,749	4,632
			Appointment of 2 T. B. Officers in the North-West Frontier Province.	..	..	..	**3,300**
			Extra staff for the Office of the Assistant Director of Public Health, North-West Frontier Province.	..	..	..	**374**
			Leave salary	..	500	..	500
			Deduct probable savings ..	..	2,000	..	—500
			Total Pay of Establishment ..	35,820	38,315	37,947	41,568

DETAILED ACCOUNT NO. 39-A—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT—*concluded*

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance .. *Charged* ..	*497*	*2,000*	*2,000*	*2,000*
	Travelling allowance .. Voted ..	5,714	4,750	5,255	4,950
	Other allowances .. .. Voted ..	2,318	996	1,093	9,6
	Allowances for T. B. Officers in North-West Frontier Prontier Province (Voted).	..	..	..	**1,280**
	Allowances for extra staff for Assistant Director of Public Health, orth-West Frontier Province (Voted).	..	..	..	**55**
	Total Allowances and Honoraira ..	8,529	7,746	8,348	9,281
	Charged ..	*497*	*2,000*	*2,000*	*2,000*
	Voted ..	8,032	5,746	6,348	7,281
Contingencies ..	Other Supplies and Services and Subsidising of 10 Dais	3,631	13,000	12,994	13,000
	Supplies and Services and other contingencies in connection with rural uplift in North-West Frontier Province. Cost of Medicine for Travelling Dispensary, Hazara.. Cost of Medicine for Travelling Dispensary, Peshawar	6,554	5,750	5,050	4,550
	Contract contingencies	4,225	4,510	4,510	3,166
	Other contingencies	18,724	2,500	2,500	3,400
	Contingecies for Mardan District ..	..	..	..	..
	Contingencies for Child Welfare Centres ..	..	7,668	7,668	8,112
	Extension of the scheme of Medical Inspection of School Children in the rural areas.	..	..	..	..
	Deduct—Lump cut for economy	..	4,428	4,428	4,300
	Total Contingencies ..	33,134	29,000	28,294	27,928
Grants-in-aid, Contributions, etc.	Contributions for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*)	*600*	*600*	*600*	*600*
Miscellaneous ..	Expenditure on Rural Sanitation met from the Deposit Account of Grants from the Central Government for Economic Development and Improvement of Rural Areas.	3,158	26,674	11,368	13,047
	Total Public Health Establishment ..	1,03,331	1,34,480	1,18,702	1,25,290
	Charged ..	*8,876*	*24,319*	*24,319*	*24,800*
	Voted ..	94,455	1,10,161	94,383	1,00,490
	Deduct—Amount recoverable from Local Bodies (voted).	124	3,000	5,981	2,978
	Net Total Public Health Establishment ..	1,03,207	1,31,480	1,12,721	1,22,312
	Charged ..	*8,876*	*24,319*	*24,319*	*24,800*
	Voted ..	94,331	1,07,161	88,402	97,512

DETAILED ACCOUNT NO. 39-B—PUBLIC HEALTH—GRANTS-IN-AID FOR PUBLIC HEALTH PURPOSES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid for Public Health Purposes.	Grants-in-aid for Public Health Purposes ..	24,332	15,300	6,920	15,300
	Grants-in-aid for the supply of drinking water to the inhabitants of certain dry areas of the Province.		38,955	18,955	20,000
	Total Grants-in-aid for Public Health Purposes..	24,332	54,255	25,875	35,300

Detailed Account No. 39-C—PUBLIC HEALTH—Expenses in Connection with Epidemic Diseases

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Temporary appointment of an Assistant Surgeon (Rs. 300—15—450).	..	..	2,956	3,425
			Total Pay of Officers ..	..	..	2,956	3,425
Pay of Establishment.	1	1	Sub-Assistant Surgeon (Rs. 70—4—130) and Frontier allowance Rs. 20 plus Epidemic duty allowance Re. 0-12-0 per diem).		1,335		1,354
	1	1	Compounder (Rs. 30 plus Frontier allowance Rs. 7-8-0 per mensem plus Epidemic duty allowance Re. 0-4-0 per diem).	4,142	542	1,644	1,440
			Temporary establishment ..		800	..	..
			Total Pay of Establishment ..	4,142	2,677	1,644	2,794
Allowances and Honoraria.			Travelling allowance	1,309	900	450	450
			Other allowance	36	..	..	..
			Total Allowances and Honoraria ..	1,345	900	450	450
Contingencies ..			Purchase of quinine	13,319	5,000	5,000	5,000
			Medicines, medical and inoculation equipment ..	..	5,250	3,550	5,250
			Contingencies	12,487	1,300	1,132	..
			Countersigned Contingencies	..	..	..	576
			Contract Contingencies	..	..	..	724
			Deduct—Lump cut for economy	..	300	300	300
			Total Contingencies ..	25,806	11,250	9,382	11,250
Grants-in-aid to District Boards and Municipalities.			Grants-in-aid to District Boards and Municipalities..	40	1,000	90	1,000
			Deduct—Lump cut for economy	..	50	50	500
			Total Expenses in connection with Epidemic Diseases	31,333	15,327	14,472	18,419

Detailed Account No. 39-D—PUBLIC HEALTH—Charges in England

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	Charges in England.				
	High Commissioner.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay (*Charged*) ..	15,285	..	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	1,897	4,800	4,800	4,800
	Total High Commissioner ..	17,182	4,800	4,800	4,800
	Charged ..	17,182	4,800	4,800	4,800
	Other Charges (*Charged*) ..	488	..	..	..
	Total charges in England ..	17,670	4,800	4,800	4,800
	Charged ..	17,670	4,800	4,800	4,800

Grant No. 18.

AGRICULTURE

Voted Rs. 2,91,000

Total Rs. 2,91,000

MAJOR HEAD : 40—AGRICULTURE

Head of Department—Agricultural Officer, North-West Frontier Province

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Agricultural Department—					
Direction .. .. { *Charged* .. / **Voted** .. }	**40-A (1)**	*821* **22,852**	.. **28,772**	.. **25,951**	.. **24,182**
Horticulturist	**40-A (2)**	**1,522**	**5,190**	**4,938**	**6,447**
Seed Distribution Scheme	**40-A (3)**	**53,329**	..	**50,900**	**54,277**
Superintendence	**40-A (4)**	**21,234**	**19,500**	**19,065**	**20,167**
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	**40-A (5)**	**31,884**	**84,530**	**32,148**	**31,660**
Experimental Farms .. .. { *Charged* .. / **Voted** .. }	**40-B**	.. **80,507**	.. **99,791**	.. **78,177**	.. **98,173**
Agricultural Experiments and Research	**40-C**	..	**15,550**	**4,256**	**21,850**
Agricultural Education	**40-D**	**10,885**	**16,010**	**14,980**	**20,402**
Scheme for the improvement of Agricultural marketing in India.	**40-E**	**10,876**	**10,000**	**10,576**	**12,309**
Charges in England .. .. { *Charged* .. / **Voted** .. }	**40-F**	*2,171* **885**	.. **2,720**	.. **2,720**	.. **1,520**
Loss or gain by exchange .. { *Charged* ..	..	*15*	..	..	..
Voted ..	..	**5**	..	..	..
Rounding .. .. { *Charged* ..	..	..	..	..	..
Voted ..	..	..	**—63**	**+289**	**+13**
Total 40—Agriculture ..	..	**2,36,986**	**2,82,000**	**2,44,000**	**2,91,000**
Charged ..	..	*3,007*	..	..	..
Voted ..	..	**2,33,979**	**2,82,000**	**2,44,000**	**2,91,000**

DETAILED ACCOUNT NO, 40-A (1)—AGRICULTURE—AGRICULTURE DEPARTMENT—DIRECTION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Director of Agriculture and Allied Departments—(*Charged*).	*649*	..	..	..
	1	1	Agricultural Officer	} 5,199	6,500	6,550	6,848
			Deduct on account of emergency cut in pay (*Charged*).		..	..	..
			Officer on special duty (*Charged*) ..		..	..	..
			Personal Assistant		..	..	..
			Leave salary ..		500	..	500
			Total Pay of Officers { *Charged* .. / Voted .. }	*649* 5,199	.. 7,000	.. 6,550	.. 7,348
Pay of Establishment.	12	12	Clerks 2 (Rs. 105—10—255), 1 (Rs. 200—20—500) 3 (Rs. 65—5—130), 6 (Rs. 40—3—90)	} 9,700	} 3,100	} 5,855	2,896
			Retention of post of propaganda clerk for one year 1938-39, on Rs. 40 per mensem fixed pay.				
	6	6	Servants 1 (Rs. 20—1—25) and 5 (Rs. 14) ..	..	3,055		
			Continuance of temporary office of Agricultural Officer, North-West Frontier Province for another year.	..	..	..	**3,270**
			Confirmation of temporary establishment of Agricultural Officer, North-West Frontier Province.	..	3,047	2,744	--
			Continuance of temporary staff of the office of Head of Department for Agriculture, etc., for another year.	..	650	350	500
			Leave salary				
			Total Pay of Establishment ..	9,700	9,852	8,949	6,666

Detailed Account No. 40-A (1)—Agriculture—Agricultural Department—Direction—concluded

Primary units of appropriation			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance ..	*Charged* ..	172	..	..	..
		Voted	2,545	3,000	3,000	3,000
	Other allowances		437	420	452	168
	Total Allowances and Honoraria ..		3,154	3,420	3,452	3,168
		Charged ..	172	..	..	..
		Voted ..	2,982	3,420	3,452	3,168
Contingencies ..	Contract Contingencies ..		..	...	...	5,550
	Contingencies		4,970	8,500	7,000	1,450
	Total Contingencies ..		4,970	8,500	7,000	7,000
Grants-in-aid, Contributions, etc.	Contribution for passages of officers transferred to or from other Governments, Departments, etc. (*Charged*).		..	..	..	..
	Total Grants-in-aid, Contributions, etc. (*Charged*).		..	..	...	..
Establishment Charges payable to other Governments, Departments, etc.	Establishment charges payable to other Governments, Departments, etc.		..	..	..	..
	Total establishment charges payable to other Governments, Departments, etc.		..	..	..	..
	Total Agricultural Department—Direction ..		23,672	22,670	25,951	24,182
		Charged ..	821	..	..	..
		Voted ..	22,851	28,772	25,951	24,182

Detailed Account No. 40—A (2)—Agriculture—Agricultural Department— Appointment of Horticulturist

Primary units of appropriation	Number 1939-40	Number 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Horticulturist	1,522	3,710	3,710	4,010
			Total Pay of Officers ..	1,522	3,710	3,710	4,010
Pay of Establishment.	..	..	Agricultural Assistant		600		
	..		Clerks, 1 (Rs. 70—5—125), 2 (Rs. 50—4—110), 1 (Rs. 40—2—90) and 5 (Rs. 35—2—75).	..	..		
	..		Servants (Rs. 13—50)				
			Appointment of six temporary Kamdars in the grade of (Rs. 20—1—30/2—50 less 15 per cent. cut).			150	..
			Appointment of one clerk in grade Rs. 35—2—75 and one peon at Rs. 14 from 1st March 1940 to 18th October 1943.	..	..	..	588
			Appointment of two Data Collectors at Rs. 22 each fixed from 1st March 1940 to 18th October 1943.	..	..	..	528
			Leave salary				
			Total Pay of Establishment ..	..	600	150	1,116

DETAILED ACCOUNT NO. 40-A (2)—AGRICULTURE—AGRICULTURAL DEPARTMENT—APPOINTMENT OF HORTICULTURIST—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	..	500	350	500
	Other allowances	..	80	20	80
	Total Allowances and Honoraria ..	..	580	370	580
Contingencies ..	Contingencies	..	300	300	300
	Total Contingencies ..	..	300	300	300
	Grants-in-aid, Contributions, etc. ..	..	..	408	441
	Total Horticulurist ..	1,522	5,190	4,938	6,447

DETAILED ACCOUNT NO. 40-A (3)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SEED DISTRIBUTION SCHEME

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	Appointment of 2 Agricultural Assistants (Rs. 70—4—180 less 15 per cent. cut), 2 Accountants (Rs. 35—2—75) and 2 Peons (Rs. 14).	2,867	..	3,220	3,467
	Total Pay of Establishment ..	2,867	..	3,220	3,467
Allowances and Honoraria.	Travelling allowance	888	..	810	810
	Total Allowances and Honoraria ..	888	..	810	810
Contingencies ..	Cost of seed .. .. .. Other Contingencies .. .. Deduct—Lump cut for economy	49,574	.. ..	48,500 —1,630	50,000 ..
	Total Contingencies ..	49,574	..	46,870	50,000
	To tal eed Distribution Scheme ..	53,329	..	50,900	54,277

DETAILED ACCOUNT NO. 40-A (4)—AGRICULTURE—AGRICULTURAL DEPARTMENT—SUPERINTENDENCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	2	2	Extra Assistant Directors of Agriculture (Rs. 200—25—750).	6,267	7,500	7,500	8,073
			Leave salary	..	450	..	450
			Total Pay of Officers ..	6,267	7,950	7,500	8,523
Pay of Establishment.	10	10	Clerks 2 (Rs. 50—4—110), 1 (Rs. 70—5—125) 6 (Rs. 35—2—75).	7,280	5,430	5,665	5,744
	8	8	Servants (at rates varying from Rs. 13 to Rs. 50).				
			Leave salary		300	300	300
			Total Pay of Establishment ..	7,280	5,750	5,965	6,044
Allowances and Honoraria.			Travelling allowance	3,964	2,800	2,800	2,800
			Other allowances	125	200	..	..
			Total Allowances and Honoraria ..	4,089	3,000	2,800	2,800
Contingencies ..			Contract Contingencies	..	..	..	1,008
			Other Contingencies	3,598	2,800	2,800	1,792
			Total Contingencies ..	3,598	2,800	2,800	2,800
			[Total Super]intendence ..	21,234	19,500	19,065	20,167

DETAILED ACCOUNT No. 40-A (5)—AGRICULTURE—AGRICULTRAL DEPARTMENT—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	18	18	Agricultural Assistants and Kamdars, 3 (Rs. 100—10—300) and 3 (Rs. 70—4—180), 12 (at rates varying from Rs. 13—50).	..	16,760	13,540	13,181
			Appointment of two Kamdars in grade Rs. 20—1—30/2—50 less 15 per cent. cut in connection with control of fruit fly pest in Kohat.	14,399	..	..	374
			Leave salary		840	840	840
			Total Pay of Establishment ..	14,399	17,600	14,380	14,395
Allowances and Honoraria.			Travelling allowance		5,400	5,380	5,000
			Travelling allowance for conversion of the posts of 6 temporary Kamdars on permanent basis.	5,449	..	..	..
			Total Allowances and Honoraria ..	5,449	5,400	5,380	5,000
Contingencies ..			Contract contingencies	..	..	..	4,064
			Other contingencies				1,457
			Contingencies in connection with control of fruit fly pest in Kohat.	5,136	52,900	4,618	1,589
			Provision of funds for prizes and other contingent charges at the Agricultural Exhibitions in the Northern Circle.				
			Demonstration of Fruit Preservation in villages ..	..	3,600	1,700	..
			Deduct—Probable savings	..	—1,900	..	..
			Total Contingencies ..	5,136	54,600	6,318	7,110
Establishment charges payable to other Governments, Departments, etc.			Establishment charges payable to other Governments, Departments, etc.	..	300	300	300
Other charges ..			Demonstration Plots Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	6,900	6,630	57,70	4,855
			Total Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	31,884	84,530	32,148	31,660

DETAILED ACCOUNT No. 40-B—AGRICULTURE—EXPERIMENTAL FARMS

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Pay of Establishment.	9	11	Supervisor and Agricultural Assistants 3 (Rs. 100—10—300) and 8 (Rs. 70—4—180).	14,244	16,282	16,722	17,931
	3	5	Clerks 2 (Rs. 50—4—110), 1 (Rs. 40—2—90), 2 (Rs. 35—2—75).				
	5	6	Servants (at rates varying from Rs. 13 to Rs. 50).				
			Temporary Establishment for marketing of Tarnab Fruits.	—			
			Appointment of two peons from the 1st April 1938.	..			
			Leave salary	..	..	..	..
			Total Pay of Establishment ..	14,244	16,282	16,722	17,931

DETAILED ACCOUNT NO. 40-B—AGRICULTURE—EXPERIMENTAL FARMS—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance	1,504	1,100	1,100	1,100
	Other allowances	182	340	305	336
	Total Allowances and Honoraria ..	1,686	1,440	1,405	1,436
Contingencies ..	Contract Contingencies	..	..	..	6,152
	Purchase of pure seed for distribution to Zamindars..			..	..
	Contingencies far marketing of fruit ..			..	..
	Contingencies for preservation of fruit ..			..	..
	Manufacture of bone-meal manure.. ..			..	..
	Scholarships and stipends	64,577	76,609	..	..
	Honoraria to Professors of the Islamia College for supervision work.			..	..
	Growing crops to feed the live-stock and selling the produce in the farm of milk, butter, ghee, flesh, etc.			..	..
	Contingencies for distribution of seed ..			43,590	42,748
	Other contingencies			..	..
	Purchase of a Dehydrator	..	10,500	..	10,500
	Opening of a Seed Farm at Kohat.. ..	..	3,109	..	..
	Fruit Marketing Scheme	..	16,000	9,000	12,100
	Increase of Fruit Preservation Activities ..	..	3,000	3,000	3,000
	Deduct—Lump cut for economy	..	—1,000	—1,000	—1,000
	Total Contingencies ..	64,577	76,609	54,590	73,500
Other charges ..	Fruit Cultivation Scheme met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas—				
	One Agricultural Assistant (Rs. 60) and two (Rs. 20 each).	..	1,190	1,190	1,238
	Total Pay of Establishment ..	..	1,190	1,190	1,238
	Travelling Allowance	..	600	600	600
	Total Allowances and Honoraria ..	..	600	600	600
	Contract Contingencies	..	..	..	842
	Contingencies	..	3,670	3,670	2,626
	Total Fruit Cultivation Scheme ..	..	5,460	5,460	5,306
	Total Experimental Farms ..	80,507	64,000	78,177	98,173
	Charged ..	..	..	..	..
	Voted ..	80,507	99,791	78,177	98,173

DETAILED ACCOUNT NO. 40-C—AGRICULTURE—AGRICULTURAL EXPERIMENTS AND RESEARCH

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			SUGARCANE RESEARCH SCHEME				
Pay of Officers ..	1	1	Sugarcane Specialist (Rs. 250—25—350) ..	..	3,000	588	3,000
			Total Pay of Officers ..	..	3,000	588	3,000
Pay of Establishment.	1	1	Chemical Assistant (Rs. 180—10—200) ..				
	1	1	Agricultural Assistant (Rs. 70—4—180) ..				
	1	1	Clerk (Rs. 40—3—90) ..	..	3,770	628	3,770
	2	2	Kamdars (Rs. 20—1—30) ..				
	1	1	Pean (Rs. 14) ..				
			Total Pay of Establishment ..	..	3,770	628	3,770
Allowances and Honoraria.			Travelling allowance ..	..	1,000	166	1,000
			Other allowances ..	..	80	14	80
			Total Allowances and Honoraria ..	..	1,080	180	1,080
Contingencies ..			Contingencies ..	..	8,700	2,860	14,000
			Deuct—Probable Savings ..	..	—1,000	..	..
			Total Contingencies ..	..	8,700	2,860	14,000
			Total Sugarcane Reasarch Scheme ..	..	15,550	4,256	21,850
			Total Agricultrual Experiments and Research ..	..	15,550	4 256	21,850

DETAILED ACCOUNT NO. 40-D—AGRICULTURE—AGRICULTRUAL EDUCATION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			AGRICULTURAL EDUCATION.				
Pay of Establishment.	6	6	Agricultural Assistants 1 (Rs. 100—10—300) and 2 (Rs. 70—4—180) and Laboratory Attendants 2 (Rs. 20) each and Fieldman 1 (Rs. 35—2—75).	4,070	4,430	4,430	3,917
			Creation of the post of Botanist in grade Rs. 100—10 —300 less 15 per cent. cut.	..	..	..	**935**
			Appointment of a Librarian and Diarist in the grade Rs. 40—2—90 less 15 per cent. cut.	..	..	..	**374**
			Total Pay of Establishment ..	4,070	4,430	4,430	5,226
Allowances and Honoraria.			Travelling allowance ..	1,213	1,000	1,750	1,000
Contingencies ..			Scholarships and stipends ..		3,620		..
			Scholarships and subsidy in connection with Training Class in Fruit Preservation.		..		**1,296**
			Contingencies for entomological and mycological work		2,500		..
			Stipends for teaching Agriculture in Vernacular ..	5,602	2,160	8,800	..
			Grant of Honoraria to certain Professors of the Islamia College for supervision work.		..		..
			Payment to Islamia College for use of chemicals and laboratories for soil analysis work.		1,800		..
			Contract Contingencies ..	..	..	..	300
			Other contingencies ..	..	500	..	10,280
			Contingencies in connection with Training Class in Fruit Preservation.	..	..	..	**2,300**
			Total Contingencies ..	5,602	10,580	8,800	14,176
			Total Agricultural Education ..	10,885	16,010	14,980	20,402

Detailed Account No. 40-E—AGRICULTURE—Scheme for the Improvement of Agricultural Marketing in India.

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs
			Scheme for the improvement of Agricultural Marketing in India.				
Pay of Officers ..	1	1	Marketing Officer (Rs. 200—25—750) ..	4,222	4,720	2,817	5,022
			Total Pay of Officers ..	4,422	4,720	2,817	5,022
Pay of Establishment.	1	1	Assistant Marketing Officer (Rs. 170—15—245).	} 4,084	4,810	5,383	4,911
	2	2	Clerks (Rs. 40—3—90)				
	3	3	Servants (Rs. 14)				
			Temporary Establishment ..				
			Total Pay of Establishment ..	4,084	4,810	5,383	4,911
Allowances and Honoraria.			Travelling allowance	1,287	1,200	1,200	1,200
			Other allowances	156	160	156	156
			Total Allowances and Honoraria ..	1,443	1,360	1,356	1,356
Contingencies ..			Contract Contingencies	..	..	..	590
			Other Contingencies	866	1,020	1,020	430
			Gross total ..	10,876	11,910	10,576	12,309
			Deduct—Amount transferred from the deposit account of the grant made by the Imperial Council of Agricultual Research.	..	..	..	..
			Deduct—Probable Savings	..	—1,910	..	..
			Net total ..	10,876	10,000	10,576	12,309

Detailed Account No. 40-F—Agriculture—Charges in England.

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	Charges in England—High Commissioner for India.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ..	*2,171*	..	..	..
	Leave Salaries and Deputation Pay { Voted ..	855	2,720	2,720	1,520
	Total Leave Salaries and Deputation Pay ..	3,056	2,720	2,720	1,520
	Charged ..	*2 171*	..	..	..
	Voted ..	885	2,720	2,720	1,520
Sterling Overseas Pay	Sterling Overseas Pay (*Charged*) ..	..	..	..	..
	Total Charges in England ..	3,056	2,720	2,720	1,520
	Charged ..	*2,171*	..	..	..
	Voted ..	885	2,720	2,720	1,520

Grant No. 19

VETERINARY

Voted Rs. 1,75,000

Total Rs. 1,75,000

MAJOR HEAD : 41—VETERINARY

Head of Department :—Superintendent, Civil Veterinary Department, North-West Frontier Province.

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Superintendence	41 (1)	30,528	26,823	23,118	23,868
Veterinary Education and Research	41 (2)	14,187	15,613	15,613	16,665
Subordinate Establishment	41 (3)	61,036	63,548	65,548	67,846
Hospitals and Dispensaries	41 (4)	19,779	21,456	22,956	24,337
Breeding Operations	41 (5)	22,801	22,830	21,460	23,460
Prizes	41 (6)	3,487	3,500	3,500	3,500
Other Charges	41 (7)	7,987	11,324	8,865	15,031
Expenditure in England	41 (8)	..	..	..	160
Loss or gain by Exchange	..	2	..	..	..
Rounding	..	..	—450	—60	+133
Total Veterinary ..	..	1,59,807	1,65,000	1,61,000	1,75,000

DETAILED ACCOUNT NO. 41-(1)—VETERINARY—SUPERINTENDENCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate 1940-41
				Rs.	Rs.	Rs.	Rs.
			SUPERINTENDENCE.				
Pay of Officers ..	1	1	Superintendent (Rs. 300—40—1,000 plus special pay Rs. 50).	11,647	12,247	9,295	9,045
	..	..	Deputy Superintendent (Rs. 200—25—750)				
			Total Pay of Officers ..	11,647	12,247	9,295	9,045
Pay of Establishment.	8	8	Clerks 1 (Rs. 70—5—125 plus special pay Rs. 30), 3 (Rs. 40—2—90), 3 (Rs. 35—2—75) and 1 (Rs. 30—1½—60/2—70).	6,506	5,383	4,883	5,597
			Creation of 1 post of Clerk in the Civil Veterinary Department at Rs. 40—2—90 less 15 per cent. cut.		..	..	374
	7	7	Servants 1 (Rs. 20), 4 (Rs. 14) and 2 (Rs. 13)		1,224	1,224	1,236
			Temporary Establishment ..		..	..	..
			Leave salary		400	400	400
			Total Pay of Establishment ..	6,506	7,007	6,507	7,607
Allowances and Honoraria.			Compensatory allowance of Superintendent, Civil Veterinary Department.	..	353	100	..
			Travelling allowance	4,575	3,600	3,600	3,600
			Other allowances	1,480	516	516	516
			Total Allowances and Honoraria ..	6,055	4,469	4,216	4,116
Contingencies ..			Contract Contingencies	..	..	..	1,500
			Contingencies	4,130	3,100	3,100	1,600
			Losses	2,190	..	..	..
			Total Superintendence (Voted) ..	30,528	26,823	23,118	23,868

DETAILED ACCOUNT No. 41-(2)—VETERINARY—VETERINARY EDUCATION AND RESEARCH

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	VETERINARY EDUCATION AND RESEARCH				
Contingencies ..	Scholarships				
	Grant of new scholarships at Rs. 30 per mensem each tenable for four years with effect from the 1st September 1938.	10,250	12,613	11,113	9,165
Establishment Charges paid to other Governments.	Contribution paid to other Governments for the cost of training North-West Frontier Province Students.	3,937	3,000	4,500	3,000
	Contribution payable to Bihar Government for training of North-West Frontier Province students in Bihar Veterinary College, Patna.	..	..	..	1,500
	Contribution payable to Punjab Government for training of North-West Frontier Province students in Punjab Veterinary College, Lahore.	..	..	..	3,000
	Total Veterinary Education and Research ..	14,187	15,613	15,613	16,665

DETAILED ACCOUNT No. 41-(3)—VETERINARY—SUBORDINATE ESTABLISHMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			SUBORDINATE ESTABLISHMENT				
Pay of Establishment.	14	14	Veterinary Assistant Surgeons (Rs. 100—10—300).	47,497	21,347	48,948	21,392
	37	41	Veterinary Assistants—4 (Rs. 90), 13 (Rs. 75) and 11 (Rs. 60) and 12 Veterinary Stock Assistants.		28,788		29,021
	2	2	Veterinary Inspectors (Rs. 120—5—170) ..		2,989		3,109
	2	2	Servants (Rs. 13 and Rs. 14) ..		324		324
			Creation of 4 posts of peons for Veterinary Assistant Surgeons.	..	..		616
			Leave salary ..	..	500		500
			Deduct—Probable savings ..	..	..		..
			Appointment of 6 Temporary Stock Assistants (Rs. 25—1—35/2—55).	..	..		..
			Total Pay of Establishment ..	47,496	53,948	48,948	54,962
Allowances and Honoraria.			Travelling allowance	7,376	6,500	7,500	7,500
			Other allowances	1,238	1,200	1,200	840
			Other allowances	..	..	..	44
			Total Allowances and Honoraria ..	8,614	7,700	8,700	8,384
Contingencies ..			Contract Contingencies	..	..	..	2,600
			Other contingencies	..	..	12,000	..
			Cost of sera and vaccine	9,438	7,000	..	6,000
			Cost of other medicines		..		
			Compensation for animals destroyed on account of glanders		400	400	400
			Drying of blood collected from slaugher houses for sale as manure.	..	..	..	..
			Deduct—Lump cut for economy	..	—1,000	..	..
			Total Contingencies ..	9,438	6,400	12,400	9,000
Charges recoverable from other Governments, Departments, etc.			Deduct—Recoveries from Local Bodies on account of cost of Veterinary Assistants lent to them.	—4,512	—4,500	—4,500	—4,500
			Total Subordinate Establishment ..	61,036	63,548	65,548	67,846

DETAILED ACCOUNT NO. 41-(4)—VETERINARY—HOSPITSLS AND DISPENSARIES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	HOSPITAL AND DISPENSARIES.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	A Veterinary Assistant and a Chaukidar for the Veterinary Dispensary at the Islamia College, Peshawar.	1,560	1,546	1,546	1,642
Allowances and Honoraria.	Travelling Allowance	187	300	300	300
Contingencies ..	Contract Contingencies	..	..	..	200
	Contingencies	532	800	800	600
Grants-in-aid, Contributions, etc.	Grants-in-aid to Local Bodies for Veterinary Hospitals and Dispensaries.	17,500	13,610	15,110	15,135
	Grants-in-aid to District Board, Hazara, for the opening of a Veterinary Dispensary at Shinkiari.	..	..	..	**840**
	Grants-in-aid to the District Board Bannu for the opening of a Veterinary Dispensary at Azim Killa Jadid, Bannu District.	..	..	..	**420**
	Grants-in-aid to District Boards for repairs of existing buildings of Veterinary Hospitals.	..	5,200	5,200	5,200
	Total Grants-in-aid Contributions, etc. ..	17,500	18,810	20,310	21,595
	Total Hospitals and Dispensaries ..	19,779	21,456	22,956	24,337

DETAILED ACCOUNT NO. 41-(5)—VETERINARY—BREEDING OPERATIONS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid ..	Grants-in-aid to District Boards for Cattle-breeding..	16,500	16,500	15,000	15,000
Public Exhibitions and Fairs.	Miscellaneous Expenses	4,029	3,000	3,000	3,000
	Payment of the pro-rata share of the North-West Frontier Province to All-India Cattle Show, Committee.	..	..	..	**2,000**
Breeding Operations	Horse and donkey-breeding and sheep-breeding ..	} 2,272	3,000	3,000	3,000
	Cattle breeding operations out of His Excellency the Viceroy's Fund.		330	460	460
	Total ..	22,801	22,830	21,460	23,460

DETAILED ACCOUNT NO. 41-(6)—VETERINARY—PRIZES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	PRIZES.				
Prizes ..	Prizes for horse-breeding to Race Clubs ..	} 3,487	{ 3,500	3,500	3,500
	Prizes for encouragement of cattle-breeding ..				
	Total Prizes ..	3,487	3,500	3,500	3,500

DETAILED ACCOUNT No. 41-(7)—OTHER CHARGES—DISEASE INVESTIGATION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			DISEASE INVESTIGATION.				
Pay of Officers ..	1	1	Disease Investigation Officer (Rs. 300—25—400).	4,395	4,695	4,695	4,995
	..	1	Officer for Investigation of poultry diseases in North-West Frontier Province.	..	2,459	..	4,918
			Total Pay of Officers ..	4,395	7,154	4,695	9,913
Pay of Establishment.	2	2	Clerk and Laboratory Attendant (Rs. 40—2—90).	1,279	1,120	1,120	1,168
	1	1	Servant (Rs. 14)		168	168	168
			Total Pay of Establishment ..	1,279	1,288	1,288	1,336
Allowances and Honoraria.			Travelling allowance	1,326	1,500	1,500	2,650
			Other allowances	126	132	132	132
			Total Allowances and Honoraira ..	1,452	1,632	1,632	2,782
Contingencies ..			Contract Contingencies	..	..	..	300
			Other Contingencies	861	1,250	1,250	700
			Total Disease Investigation ..	7,987	11,324	8,865	15,031

DETAILED ACCOUNT No. 41-(8)—VETERINARY—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND—HIGH COMMISSIONER FOR INDIA.				
Leave Salaries and Deputation Pay.	Leave Salaries and Deputation Pay { *Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
Other Charges ..	Other Charges publications (Voted) ..	..	..	..	160
	Total High Commissioner ..	..	..	..	160
	Charged ..	..	..	..	..
	Voted ..	..	..	..	160
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*) ..	..	..	..	..
	Total Charges in England ..	..	..	..	160
	Charged ..	..	..	..	..
	Voted ..	..	..	..	160

Grant No. 20

CO-OPERATION

Voted Rs. 1,50,000

Total Rs. 1,50,000

MAJOR HEAD : 42—CO-OPERATION

Head of Department—Secretary, Development Departments

SUMMARY		Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Superintendence ..	*Charged* ..	42-A	*201*	*250*	*250*	*250*
	Voted ..		**1,16,337**	**1,15,820**	**1,18,466**	**1,44,866**
Other Charges ..	.. ..	42-B	**4,065**	**4,754**	**5,154**	**5,054**
Charges in England ..	.. ..	..	..	..	..	..
Rounding ..	*Charged* ..	..	..	*—250*	*—250*	*—250*
	Voted ..	..	..	**+426**	**+380**	**+80**
Total 42-Co-operation ..		..	**1,20,603**	**1,21,000**	**1,24,000**	**1,50,000**
	Charged ..	..	*201*	..	..	..
	Voted ..	..	**1,20,402**	**1,21,000**	**1,24,000**	**1,50,000**

DETAILED ACCOUNT NO. 42-A—CO-OPERATION—SUPERINTENDENCE

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41	CO-OPERATION—SUPERINTENDENCE.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	1	**Appointment of a separate Registrar of Co-operative Societies, in North-West Frontier Province, from the 1st April 1940.**	..	..	..	**9,900**
	2	2	Assistant Registrars (Rs. 250—25—750) ..	11,729	11,420	11,423	12,020
			Leave salary	..	..	..	2,880
			Probable savings	..	..	..	—1,000
			Total Pay of Officers ..	11,729	11,420	11,423	23,800
Pay of Establishment.	60	60	Inspectors and Sub-Inspectors 1 (Rs. 200), 6 (Rs. 150), 7 (Rs. 100), 4 (Rs. 85), 13 (Rs. 60) and 29 (Rs. 50—90).	74,174	54,520	54,520	55,480
			Appointment of 1 Inspector, 2 Sub-Inspectors and 1 Peon for Consolidation of Holdings.		..	..	**2,376**
	25	25	Clerks 3 (Rs. 75—5—125) and 22 (Rs. 40—2—90).		15,880	15,880	16,210
	25	25	Servants (Rs. 13 to 15)		4,190	4,190	4,190
			ESTABLISHMENT FOR SEPARATE REGISTRAR.				
			One Head Clerk in the grade of Rs. 65—5—130.		..	..	**1,430**
			One senior Clerk in the grade of Rs. 40—3—90.		..	..	**440**
			One junior Clerk and one Camp Clerk or Steno in the grade of Rs. 35—2—75 each.		..	..	**770**
			Three Peons, 2 for the Registrar and 1 for the Office at Rs. 14 per mensem each.		..	..	**462**
			One Chaukidar for the Office at Rs. 14 per mensem.		..	..	**154**
			Subsistence allowance		1,370	1,370	830
			Leave salary	..	1,500	1,575	3,000
			Probable savings	..	—1,500	—1,425	—3,000
			Total Pay of Establishment ..	74,174	75,960	76,110	82,342

Detailed Account No. 42-A—CO-OPERATION—Superintendence—concld.

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.	Travelling allowance { *Charged* ..	201	250	250	250
	Travelling allowance { Voted	19,094	17,000	19,000	19,000
	Other allowances	1,282	940	963	940
	Travelling and other allowances in connection with the appointment of separate Registrar.	..	..	..	**3,116**
	Travelling allowance in connection with Consolidation of Holdings.	..	..	..	**968**
	Total Allowances and Honoraria ..	20,576	18,190	20,213	24,274
	Charged ..	201	250	250	250
	Voted ..	20,376	17,940	19,963	19,940
Contingencies ..	Contract Contingencies	..	..	..	5,255
	Contingencies	10,058	10,500	10,970	4,945
	Contingencies in connection with the appointment of a separate Registrar.	..	..	..	**4,000**
	Contingencies in connection with Consolidation of Holdings.	..	..	..	**500**
	Total Contingencies ..	10,058	10,500	10,970	14,700
	Total Superintendence ..	1,16,537	1,16,070	1,18,716	1,45,116
	Charged ..	200	250	250	250
	Voted ..	1,16,337	1,15,820	1,18,466	1,44,866

Detailed Account No. 42-B—CO-OPERATION—Other Charges—Co-operative Training and Education

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			Co-operative Training and Education.				
Pay of Officers ..	..	..	Share of the cost of Educational Assistant Registrar paid to the Punjab Government.	..	..	..	..
			Total Pay of Officers ..	..	..	..	..
Pay of Establishment.	1	1	Educational Inspector at Rs. 200 per mensem }	2,339	2,568	2,568	2,568
	1	1	Peon (Rs. 14) .. .. }				
			Total Pay of Establishment ..	2,339	2,568	2,568	2,568
Allowances and Honoraria.			Travelling allowance	801	1,090	1,078	1,078
			Other Allowances..	..	..	12	12
			Total Allowances and Honoraria ..	801	1,090	1,090	1,090
Contingencies ..			Contract Contingencies		..	..	96
			Allowances paid to members of societies for attending classes. }	425	500	600	..
			Miscellaneous Contingencies .. .. }		96	96	500
			Deduct—Lump cut for economy .. .. }		..	..	..
			Total Contingencies ..	425	596	696	596
			Establishment charges paid to other Government Departments, etc.	500	500	800	800
			Total Co-operative Training and Education ..	4,065	4,754	5,154	5,054
Miscellaneous ..			Expenditure on Consolidation of Holdings met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	..	..	..	..
			Total Miscellaneous ..	..	..	..	..
			Total Other Charges ..	4,065	4,754	5,154	5,054

Grant No. 21

INDUSTRIES

Voted Rs. 68,000

Total Rs. 68,000

MAJOR HEAD : 43—INDUSTRIES

Head of Department :—Secretary, Development Departments

INDUSTRIES	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Direction	43-A	204	500	100	3,985
Industrial Education	43-B	..	9,512	568	..
Industrial Development	43-C	62,112	1,07,573	39,419	64,509
Rounding	..	..	+415	—87	—494
Total 43—Industries ..	..	6.,316	1,18,000	40,000	68,000

DETAILED ACCOUNT NO. 43-A—INDUSTRIES—DIRECTION

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Charges payable to the Punjab Government of the Industrial staff. ..	204	500	100	500
Continuance of temporary staff of the Office of Head of Department for Agriculture, etc., for another year.	..	..	..	**3,485**
Total ..	204	500	100	3,985

DETAILED ACCOUNT NO. 43-B—INDUSTRIES—INDUSTRIAL EDUCATION

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			OPENING OF TANNING FACTORY IN HAZARA.	Rs	Rs.	Rs.	Rs.
Pay of Establishment.	1		Manager at Rs. 80 per mensem ..	..	880	} 493	..
	1		Peon at Rs. 14 per mensem ..	..	154		
	1		Chaukidar at Rs. 14 per mensem ..	..	154		
			Total Pay of Establishment ..	..	1,180	493	..
Allowances and Honoraria.			Travelling allowance	..	..	36	..
			Other allowances	..	..	2	..
			Total Allowances and Honoraria ..	..	..	38	..
Contingencies ..			Contingencies	..	6,624	37	..
			Equipment	..	1,700	..	..
			Total Contingencies and Equipment ..	..	8,324	37	..
			Total Tanning Factory, Hazara ..	..	9,512	568	..

DETAILED ACCOUNT NO. 43-C—INDUSTRIES—INDUSTRIAL DEVELOPMENT

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
			DEVELOPMENT OF HANDLOOM WEAVING INDUSTRY—HANDLOOM WEAVING INSTITUTE, PESHAWAR.				
Pay of Establishment.	1	1	Weaving Expert (Rs.250) ..	} 3,902	3,939	3,939	3,975
	1	1	Clerk (Rs. 40—3—90)				
	..	..	Other Establishment (at rates varying from Rs. 20 to Rs. 40).				
	2	2	Servants (Rs. 14)				
			Total Pay of Establishment ..	3,902	3,939	3,939	3,975
Allowances and Honoraria.			Travelling allowance	84	150	..	150
			Other Allowances	..	84	84	84
			Total Allowances and Honoraria ..	84	234	84	234
Contingencies ..			Contract contingencies	..	..	..	350
			Contingencies	} 18,641	7,000	} 10,000	9,010
			Installation of a Callendering Machine ..	..	13,000		
			Deduct—Lump cut for economy		—400	—400	..
			Total Contingencies ..	18,641	19,600	9,600	9,360
			Total Handloom Weaving Institute, Peshawar ..	22,627	23,773	13,623	13,569

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			DEVELOPMENT OF COTTAGE AND SMALL SCALE WOOLEN INDUSTRIES—WOOLEN WEAVING INSTITUTE.				
Pay of Establishment.	9	9	1 Finisher (Rs. 100), 1 Boiler (Rs. 60), 1 Marketing Officer (Rs. 100), 1 Designer (Rs. 100), 1 Clerk (Rs. 40), 1 Canvasser (Rs. 50), 2 Peons (Rs. 15 each and) 1 Accountant and Store Clerk (Rs. 40).	1,151	3,060	1,396	1,340
			...Establishment ..	1,151	3,060	1,396	1,340

DETAILED ACCOUNT No. 43-B—INDUSTRIES—INDUSTRIAL DEVELOPMENT—CONCLUDED

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Allowances and Honoraria.			Travelling Allowance	..	200	..	100
			Total Allowances and Honoraria ..	..	200	..	100
Contingencies ..			Contract Contingencies	..	..	..	300
			Contingencies	32,052	30,140	16,000	6,200
			Total Contingencies ..	32,052	30,140	16,000	6,500
			Total Woollen Weaving Institute ..	33,203	33,400	17,396	8,940
			INDUSTRIAL SHOP, PESHAWAR				
Pay of Establishment.	3	3	Manager (Rs. 50), Shop Assistant (Rs. 30) and Peon (Rs. 15).	1,093	..	170	
			Total Pay of Establishment ..	1,093	..	170	
			(ALLOWANCES AND HONORARIA.)				
			Travelling allowance	5	..	..	..
			Other allowances	..	..	..	..
			Total Allowances and Honoraria ..	5	..	..	..
Contingencies ..			Rates, Rents and Taxes	} 3,967	400	230	..
			Purchase of stock, etc.		..	..	..
			Deduct—Lump cut for economy		..	..	..
			Total Contingencies ..	3,967	400	230	..
			Total Industrial Shop, Peshawar ..	5,065	400	400	..
			MISCELLANEOUS.				
Miscellaneous ..			Preliminary survey in connection with Industrial Inquires.	..	..	..	..
			Opening of a temporay shop in Peshawar City for the disposal of the products of the Weaving Institute—one (Rs. 40), contingencies Rs. 600 (Rent of Shop at Rs. 40 per mensem plus other contingencies at Rs. 120 per mensem).	1,216	..	..	..
			Lump sum grant for industrial development ..		50,000	8,000	42,000
			Total Miscellaneous ..	1,216	50,000	8,000	42,000
			Total Industrial Development ..	62,112	1,07,573	39,419	64,509

Grant No. 22

MAJOR HEAD : 43-A—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT

Voted Rs. Nil.

Total Rs. Nil.

Head of Department—Secretary to Government, North-West Frontier Province, Development Department

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Capital outlay on Industrial Development	43-A (a)	50,000	1,50,000	1,50,000	..
Total ..	..	50,000	1,50,000	1,50,000	..

DETAILED ACCOUNT NO. 43-A (a)—INVESTMENT IN THE PREFERENCE SHARES OF THE FRONTIER SUGAR MILLS AND DISTILLERY LTD., MARDAN.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Purchase of 2,000 shares of Rs. 100 each of the Frontier Sugar Mills and Distillery Ltd., Mardan.	50,000	1,50,000	1,50,000	..
Total ..	50,000	1,50,000	1,50,000	..

Grant No. 23

BROADCASTING

Voted Rs. 4,000

Total Rs. 4,000

MAJOR HEAD : 45—BROADCASTING

Head of Department— Secretary to Government, Development Departments

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Other charges	45-A	..	4,290	4,290	4,290
Rounding	..	..	—290	—290	—290
Total 45—Broadcasting ..	..	..	4,000	4,000	4,000

DETAILED ACCOUNT NO. 45-A—BROADCASTING—OTHER CHARGES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid contributions, etc.	Contribution payable to the All-India Radio for :—				
	Village Programme	..	2,040	2,040	2,040
	Maintenance of village sets	..	2,250	2,250	2,250
	Total Grants-in-aid, etc. ..	..	4,290	4,290	4,290
	Total Other Charges ..	..	4,290	4,290	4,290

Grant No. 24

MISCELLANEOUS

Voted Rs. 2,64,000

Total Rs. 2,64,000

36—SCIENTIFIC DEPARTMENTS.

47—MISCELLANEOUS DEPARTMENTS.

57—MISCELLANEOUS.

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY					
36—Scientific Departments (Voted) ..	.. ..	**5,156**	**4,000**	**5,000**	**4,000**
47—Miscellaneous Departments ..	*Charged* ..	*3,075*	*1,000*	..	..
	Voted ..	**3,066**	**3,000**	**4,000**	**3,000**
57—Miscellaneous ..	*Charged* ..	*2,291*	..	..	..
	Voted ..	**1,40,316**	**4,22,000**	**3,94,000**	**2,57,000**
Grand Total ..		**1,53,904**	**4,30,000**	**4,03,000**	**2,64,000**
	Charged ..	*5,366*	*1,000*	..	..
	Voted ..	**1,48,538**	**4,29,000**	**4,03,000**	**2,64,000**

36—SCIENTIFIC DEPARTMENTS—PESHAWAR MUSEUM.

Head of Department—Secretary, Development Departments

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Establishment.	1	1	Curator (Rs. 150—10—250) ..	2,929	1,560	1,950	1,664
	2	2	Servants ..		360	360	360
			Total Pay of Establishment ..	2,929	1,920	2,310	2,024
Allowances and Honoraria.			Travelling allowance ..	100	100	500	100
			Other allowances ..	24	24	24	24
			Total Allowances and Honoraria ..	124	124	524	124
Contingencies ..			Contingencies ..	2,103	1,700	2,150	2,000
			Rounding ..	..	+256	+16	−148
			Total Peshawar Museum ..	5,156	4,000	5,000	4,000

MISCELLANEOUS.

47—MISCELLANEOUS DEPARTMENTS

Heads of Departments
- *Labour and Emigration—Inspector of Factories—Secretary, Development Departments.*
- *Provincial Statistics—Inspector-General of Police.*
- *Examinations—Home Secretary, North-West Frontier Province.*
- *Administration of Indian Partnership Act, 1932—Chief Secretary to Government, North-West Frontier Province.*

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY					
Labour and Emigration—Inspector of Factories—Share of pay of Factory Inspection Staff payable to the Punjab Government.	..	1,189	1,200	1,200	1,200
Inspection and Tests—					
Explosives (Voted)	..	..	200	200	200
Electric Inspector *(Charged)*	47-A	*2,475*	..	..	..
Statistics—Provincial Statistics	47-B	899	906	906	894
Miscellaneous—Examinations	..	738	800	950	900
Administration of Indian Partnership Act, 1932. *Charged* ..	47-C	*600*	*600*	..	..
Administration of Indian Partnership Act, 1932. **Voted** ..	47-C	240	240	287	240
Rounding *Charged* ..	..	..	*+400*	..	..
Rounding **Voted** ..	..	..	—346	+457	—434
Total 47—Miscellaneous Departments ..	..	6,141	4,000	4,000	3,000
Charged ..	..	*3,075*	*1,000*	..	..
Voted ..	..	3,066	3,000	4,000	3,000

DETAILED ACCOUNT NO. 47-A—MISCELLANEOUS DEPARTMENTS—INSPECTION AND TESTS—ELECTRIC INSPECTOR

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	ELECTRIC INSPECTOR				
'ay of Officers ..	Special pay to Electric Inspector (*Charged*) ..	*2,037*	..	..	..
llowances and Honoraria.	Travelling allowance (*Charged*)	*438*	..	..	..
	Total Electric Inspector (*Charged*)	*2,475*	..	..	..

DETAILED ACCOUNT NO. 47-B—MISCELLANEOUS DEPARTMENTS—PROVINCIAL STATISTICS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
'ay of Establishment.	Allowances to Muharrirs at Re. 1 per mensem each for vital statistical work.	899	906	906	894
	Total Provincial Statistics ..	899	906	906	894

DETAILED ACCOUNT NO. 47-C—MISCELLANEOUS DEPARTMENTS—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
ay of Officers ..	Special Pay to Advocate-General at Rs. 50 per mensem (*Charged*).	*600*	*600*	..	..
ay of Establishment.	**Special Pay to the Assistant at Rs. 20 per mensem** ..	**240**	**240**	**287**	**240**
	Total Administration of Indian Partnership Act, 1932	840	840	287	240
	Charged ..	*600*	*600*	..	..
	Voted ..	240	240	287	240

57—MISCELLANEOUS

Heads of Department :—Various

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Cost of Books and Periodicals	..	..	..	66	..
Donations for charitable purposes	57-A	2,311	1,400	1,970	2,100
Contributions	57-B	79,817	76,460	74,460	73,544
Irrecoverable temporary loans and advances written off ..	..	4,349	2,63,000	2,63,000	3,000
Miscellaneous and unforeseen charges.. *Charged* ..	57-C	5,860	..	..	..
Miscellaneous and unforeseen charges.. Voted ..	57-C	44,786	81,301	46,319	1,77,991
Allowances to terrorist and other State Prisoners ..	..	..	..	..	..
Publicity Board	57-D	9,147	..	..	..
Special Commissions of Enquiry .. *Charged* ..	57-E	*—4,306*	..	*310*	..
Special Commissions of Enquiry .. Voted ..	57-E	—95	..	8,539	..
Charges in England .. .. *Charged* ..	57-F	*731*	..	..	..
Charges in England .. .. Voted ..	57-F	1	..	..	..
Loss or gain by Exchange (*Charged*)	..	6	..	..	..
Rounding .. .. *Charged* ..	..	..	..	*—310*	..
Rounding .. .. Voted ..	..	..	—161	—354	+365
Total 57—Miscellaneous..	..	1,42,607	4,22,000	3,94,000	2,57,000
Charged ..	..	*2,291*	..	..	..
Voted ..	..	1,40,316	4,22,000	3,94,000	2,57,000

DETAILED ACCOUNT No. 57-A—MISCELLANEOUS—DONATIONS FOR CHARITABLE PURPOSES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Donations for Charitable Purposes.	Burial charges of paupers ..	2,283	1,000	1,900	2,000
	Maintenance of indigent and insane persons and other charges.		..		
	Charges on account of European Vagrants ..	28	400	70	100
	Total ..	2,311	1,400	1,970	2,100

DETAILED ACCOUNT No. 57-B—MISCELLANEOUS—CONTRIBUTIONS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Grants-in-aid and Contributions.	Guarantee for the maintenance of Post and Telegraph offices and Telephone Lines.	16,718	20,000	17,000	17,000
	Installation of a Telephone connection* at Shahbaz Khel Railway Station in Bannu District.	..	..	..	**84**
	Grant to Local Bodies for general purposes ..	55,348	55,000	55,000	55,000
	Grant to the Municipal Committee, Kohat on account of the cost of the Loan Realizing Establishment.	2,935	1,460	1,460	1,460
	Grant for the constitution of Mansehra into a N. A. C.	..	..	**1,000**	..
	Contribution payable to the All India Radio— Village Programme .. Maintenace of village sets ..	4,316	..	..	..
	Payment of Contribution to all India National Planning Committee.	500	..	..	..
	Total ..	79,817	76,460	74,460	73,544

DETAILED ACCOUNT No. 57-C—MISCELLANEOUS AND UNFORSEEN CHARGES

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Scholarships ..	Scholarships	4,477	1,570	1,576	2,400
Unforeseen Charges	Reserve at the disposal of the Finance Department for unforeseen charges.	..	3,600	..	3,600
	Charges in connection with the celebration of Coronation Day of His Majesty the King Emperor.	..	..	..	..
	Relief granted to the sufferers in the Bannu Raid of 1938, and the Dera Ismail Khan Riot of 1939.	}	{ ..	..	..
	Relief granted to the sufferers by the Siran River Flood in the Hazara District during 1938.	24,124	..	..	..
	Cost on account of the share foregone by the Post and Telegraphs Department on Foreign State Telegrams.	}	..	..	..
	Hire of Military lorries etc. in connection with Dera Ismail Khan Riot.	..	..	802	..
	Rewards for destruction of wild animals ..	89	200	150	150
	Total Unforeseen Charges ..	24,213	3,800	952	3,750
Rural Reconstruction Schemes.	Pay of Officers (*Charged*)	5,300	..	..	..
	Pay of Establishment	119	..	..	..
Allowances and Honoraria.	Travelling allowance .. *Charged* ..	560	..	..	..
	Travelling allowance .. Voted ..	..	..	..	..
	Other allowances..	29	..	..	..
Contingencies ..	Contingencies	16	..	..	..
	Total ..	6,024	..	..	..
	Charged ..	5,860	..	..	..
	Voted ..	164	..	..	..
Other Items ..	Drinking Water Supply schemes met from the Government of India Grant.	15,631	73,931	43,511	1,69,841
	Purchase of Radio Sets	..	2,000	280	2,000
	Charges in connection with the repatriation of North-West Frontier Province destitutes from Burma.	101	..	..	..
	Payment on account of preparation of annuities in connection with the Quetta Earthquake Fund.	200	..	..	..
	Total Other Items ..	15,9.2	75,931	43,791	1,71,841
	Total Miscellaneous and Unforeseen Charges ..	50,646	81,301	46,319	1,77,991
	Charged ..	5,860	..	..	..
	Voted ..	44,786	81,301	46,319	,77,991

DETAILED ACCOUNT No. 57-D—MISCELLANEOUS—PUBLICITY BOARD

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	..	..	Publicity Officer	..	..	..	..
			Total Pay of Officers ..	..	..		..
Pay of Establishment.	..	..	Clerks	6,183	..	..	..
	..	..	Servants			..	
			Leave salary			..	..
			Total Pay of Establishment ..	6,183	..	..	..
Allowances and Honoraria.			Travelling allowance	1	..	..	..
			Other allowances	227	..	..	..
			Total Allowances and Honoraria ..	228	..	..	..
Contingencies ..			Contingencies	2,736	..	..	..
			Rounding	..	..	..	..
			Total Publicity Board ..	9,147	..	..	..

DETAILED ACCOUNT No. 57-E—MISCELLANEOUS—SPECIAL COMMISSIONS OF ENQUIRY

Primary units of appropriation			Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	Pay of Commissioners ..	*Charged* ..	..	..	..	..
		Voted ..	..	..	..	..
Pay of Establishment.	Pay of Clerks, etc.		348	..	666	..
Allowances and Honoraria.	Travelling Allowance ..	*Charged* ..	27	..	310	..
		Voted ..	282	..	406	..
	Other Allowances ..	*Charged* ..	..	..	..	..
		Voted ..	119	..	99	..
	Total Allowances and Honoraria ..		428	..	815	..
		Charged ..	27	..	310	..
		Voted ..	401	..	505	..
Contingencies ..	Contingencies		..	..	7,368	..
Grants-in-aid, Contributions.	Contribution for the cost of Passages (*Charged*) ..		..	..	..	..
Deduct amount recovered from other Governments, Departments, etc.	Deduct recoveries from the Nawab of Amb.	*Charged* ..	4,333	..	..	..
		Voted ..	844	..	..	..
	Grand Total ..		—4,401	..	8,849	..
	Charged ..		—4,306	..	310	..
	Voted ..		—95	..	8,539	..

DETAILED ACCOUNT No. 57-F—MISCELLANEOUS—CHARGES IN ENGLAND

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND				
	B—High Commissioner				
	Special Commissions of Enquiry				
Leave and Deputation Salary.	Leave and Deputation salary .. *Charged* ..	731	..	..	..
	Voted ..	..	..	..	..
Sterling Overseas Pay.	Sterling Overseas Pay (*Charged*)	..	..	..	..
Other Items ..	Books and Periodicals (voted)	1	..	..	..
	Total Charges in England ..	732	..	..	..
	Charged ..	731	..	..	..
	Voted ..	1	..	..	..

Grant No. 25

CIVIL WORKS EXCLUDING ESTABLISHMENT CHARGES.

Voted Rs. 26,53,000 ; *Charged Rs. 57,000*

Total Rs. 27,10,000

MAJOR HEAD : 50—CIVIL WORKS

Head of Department :—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

		Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Original Works—						
Civil Buildings ..	*Charged* ..	50-A	*9,323*	*10,000*	*10,724*	*10,000*
	Voted ..	50-A	7,57,683	8,49,338	7,65,715	4,32,705
Communications		50-B	7,00,092	2,81,626	5,07,040	3,61,223
Repairs	*Charged* ..	50-C	*46,111*	*47,500*	*46,776*	*47,500*
	Voted ..	50-C	19,04,215	18,51,300	18,60,979	18,46,680
Tools and Plants		..	50,500	50,000	39,740	..
Grants-in-aid		..	1,741	..	18,000	9,993
Suspense		..	−2,156	2,000	14,000	2,000
Rounding	*Charged* ..	..	..	*+500*	*+500*	*−500*
	Voted ..	..	..	−264	−474	+399
Total 50—Civil Works—Excluding Establishment Charges ..		..	34,67,509	30,92,000	32,63,000	27,10,000
	Charged ..	..	*55,434*	*58,000*	*58,000*	*57,000*
	Voted ..	..	34,12,075	30,34,000	32,05,000	26,53,000

SUMMARY, MAJOR HEAD : 50—CIVIL WORKS

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
50—Civil Works—					
Works	*Charged* ..	*55,434*	*58,000*	*58,000*	*57,000*
	Voted ..	34,12,075	30,34,000	32,05,000	26,53,000
Establishment charges pro-rata, vide page 71. ..	*Charged* ..	*1,19,118*	*1,12,500*	*94,595*	*79,340*
	Voted ..	3,17,645	3,40,950	3,41,741	3,82,038
Tools and Plant charges pro-rata (Voted) vide page 72 ..	..	..	..	..	40,600
Total Major-Head 50—Civil Works	..	39,04,272	35,45,450	36,99,336	32,11,978
	Charged ..	*1,74,552*	*1,70,500*	*1,52,595*	*1,36,340*
	Voted ..	37,29,720	33,74,950	35,46,741	30,75,638

DETAILED ACCOUNT No. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS

y units of ppriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	ORIGINAL WORKS.				
	Civil Buildings.				
venue ..	Construction of Patwarkhanas	4,978	..	214	..
	Total Land Revenue	4,978	..	214	..
..	Minor Works	136	..	..	..
	Total Excise ..	136	..	..	..
tion ..	Minor Works (Non-Residential)	..	1,500	1,477	..
	Total Registration ..	..	1,500	1,477	..
Adminis- n.	Major Works in progress		..	..	..
	Building of an Assembly Hall		24,897	62,970	..
	Construction of two quarters for Tahsildar, Mardan, and Naib Tahsildar, Nowshera.		2,223	..	..
	Acquisition of Bakery site	2,02,811	**28,000**	..	**28,000**
	Accommodation for the court and establishment, etc., at Mardan in consequence of the redistribution of Sessions Divisions.		20,000	..	..
	Construction of new Courts and Offices at Bannu ..		..	..	**21,036**
	Provision of a regular ferry at Akora ..		7,622	..	..
	Minor Works .. Residential Buildings. *Charged* ..	*9,323*	*10,000*	*10,724*	*10,000*
	Minor Works .. Residential Buildings. Voted ..	..	6,184	13,245	..
	Minor Works .. Non-Residential Buildings..	..	14,536	7,561	6,000
	Total General Administration..	2,12,134	1,13,462	94,500	65,036
	Charged ..	*9,323*	*10,000*	*10,724*	*10,000*
	Voted ..	2,02,811	1,03,462	83,776	55,036
nistration of tice.	Major Works in progress		..	..	..
	Construction of bungalows for Provincial Officers, Dera Ismail Khan (Sessions Judge).		..	**10,000**	**8,675**
	Minor Works .. Residential Buildings ..	3,985	..	..	..
	Minor Works .. Non-Residential Buildings..		625	617	3,833
	Total Administration of Justice ..	3,985	625	10,617	12,508
and Convict tlements.	Major Works in progress		..	..	..
	Construction of bungalows for Provincial Officers at Dera Ismail Khan (Superintendent of Jail).		..	**10,000**	**6,175**
	Temporary accommodation for lunatics in Peshawar Central Prison.	25,727	..	3,363	..
	Minor Works .. Residential Buildings ..		..	10	8,921
	Minor Works .. Non-Residential Buildings..		1,116	3,899	5,500
	Total Jails and Convict Settlements ..	25,727	1,116	17,272	20,596
e ..	Major Works in progress		..	..	..
	Building of married quarters for Head Constables and Constables in Gorkhatri at Peshawar.		..	1,414	..
	Construction of Doaba Police Station ..		6,300	5,341	..
	Construction of a building for promotion Training Classes at the Police Training Centre, Hangu.		2,800	350	..
	Construction of a barrack for the accommodation of 4 Head Constables and 52 Foot Constables, one barrack 1st floor offices, ground floor, two havalats and an armoury in Bannu City extension.		20,000	..	..
	Construction of a main ward and an officers' ward for Police patients in the new Civil Hospital at Mardan.	1,26,108	**20,000**	..	**20,000**
	Construction of bungalows for Provincial Officers at Dera Ismail Khan (for Superintendent and Deputy Superintendent of Police)		..	**10,000**	**589**
	Construction of a new building for Sadar Police Station Kohat together with married quarters.		..	..	**21,000**
	Minor Works .. Residential Buildings ..		786	1,041	2,751
	Minor Works .. Non-Residential Buildings..		10,498	19,266	5,000
	Total Police ..	1,26,108	60,384	37,412	49,340
ation other than rope an and n g l o-Indian ucation.	Major Works in progress		..	..	..
	Construction of a new building for the Government High School, Charsadda.		54,000	50,000	..
	Acquisition of a site and the construction of a new building for the Lady Griffith Government High School, for Girls' at Peshawar.	7,147	..	..	**56,000**
	Construction of Government High School, Mardan..		50,000	..	..
	Minor Works Residential Buildings ..		..	..	..
	Minor Works Non-Residential Buildings		5,049	1,220	2,000
	Total Education ..	7,147	1,09,049	51,220	58,000

DETAILED ACCOUNT NO. 50-A—CIVIL WORKS—ORIGINAL WORKS—CIVIL BUILDINGS—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Medical ..	Major Works in progress		..	..	..
	Construction of a T. B. Sanatorium at Dadar in the Hazara District.		17,150	19,765	..
	Construction of X-Ray Block in Lady Reading Hospital, Peshawar.		..	2,823	..
	Construction of a bungalow for the Civil Surgeon, Kohat.	1,44,956	**17,500**	..	**17,500**
	Extra building for T. B. Sanatorium at Dadar ..		..	..	**17,816**
	Construction of bungalows for Provincial Officers at Dera Ismail Khan (Civil Surgeon)		..	**10,000**	**8,675**
	Minor Works .. Residential Buildings ..		2,738	9,545	..
	Minor Works .. Non-Residential Buildings..		9,904	22,287	7,900
	Total Medical ..	1,44,956	47,292	64,420	51,891
Public Health ..	Supply of drinking water to the inhabitants of certain dry areas of the Province.	..	77,910	33,551	44,359
	Total Public Health ..	..	77,910	33,551	44,359
Agriculture ..	Major Works in progress		..		
	Construction of building at Tarnab in connection with Sugarcane research scheme	..	..	**11,231**	..
		7,010			
	Minor Works .. Residential Buildings ..	..	1,900	..	..
	Minor Works .. Non-Residential Buildings..	.	..	9,344	500
	Total Agriculture ..	7,010	1,900	20,575	500
Veterinary ..	Minor Works (Non-residential)	5,944	..	1,712	500
	Construction of a Laboratory with two office rooms for the Veterinary Investigation Officers.	..	..	..	**10,175**
	Total Veterinary ..	5,944	..	1,712	10,675
Civil Works ..	Major Works in progress		..		
	Acquisition of Bungalows No. 9, Commissioner Road and 4, Fort Road.		..	..	**62,000**
	Construction of a bungalow for the Sub-Divisional Officer, Tank.		..	—1,058	..
	Construction of quarters for clerks at Peshawar ..		3,90,000	3,90,000	..
	Construction of residences for the Executive Engineer and two Sub-Divisional Officers at Dera Ismail Khan.		39,500	33,500	..
	Reconstruction of Hamala House at Nathiagali ..	2,28,552	13,000	12,900	100
	Construction of an Executive Engineers' Bungalow at Kohat.		..	..	**16,000**
	Construction of an Executive Engineers' Office at Kohat.		..	..	**10,000**
	Altering Dak Bungalow, Hangu for S. D. O's, residence.		..	..	**4,000**
	Office for Assistant Engineer, Hangu ..		..	..	**5,000**
	Constructing two sky lights in godown of P. W. D. Secretariat.		..	..	**400**
	Minor Works .. Residential Buildings ..		2,400	7,172	2,30
	Minor Works .. Non-Residential Buildings..		600	400	..
	Total Civil Works ..	2,28,552	4,45,500	4,42,914	99,800
Stationery and Printing.	Minor Works .. Residential Buildings ..	329	..	..	..
	Minor Works .. Non-Residential Buildings..		600	555	1,00
	Total Stationery and Printing ..	329	600	555	1,00
Finance Department Reserve.	Reserve at the disposal of Finance Department for Minor Works.	..	..	..	29,00
	Total Original Works—Buildings ..	7,67,006	8,59,338	7,76,439	4,42,70
	Charged ..	*9,323*	*10,000*	*10,724*	*10,00*
	Voted ..	7,57,683	8,49,338	7,65,715	4,32,70

DETAILED ACCOUNT NO. 50-B—ORIGINAL WORKS—COMMUNICATIONS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Original Works—Communications.				
Major Works in progress..	..	..	..	
Construction of a submersible bridge across Muqam Nullah Mile 8, Mardan Swabi Road.	..	..	..	**22,000**
Protective Works on the Adozai Bridge		..	1,627	..
Protective Works on Gulabad Bridge	15,505	..	..	..
Minor Works		16,500	3,501	25,000
Charges on road development met from the subvention from the Road Development Fund. — Ordinary Allotments ..	3,42,545	2,50,000	2,31,835	2,50,000
Charges on road development met from the subvention from the Road Development Fund. — Allotments from the Reserve	3,41,042	..	2,55,412	50,000
Inter-Village Communications met out of the grant from the Central Government for Economic Development and Improvement of Rural Areas.	1,000	15,126	14,665	14,223
Total Original Works—Communications ..	7,00,092	2,81,626	5,07,040	3,61,223

DETAILED ACCOUNT NO. 50-C—REPAIRS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
Repairs—Buildings.				
General Administration — *Charged*	*46,111*	*47,500*	*46,776*	*47,500*
General Administration — Voted		1,30,000		1,01,000
Administration of Justice		12,000		17,500
Jails and convict Settlements		16,300		14,300
Police		49,000		56,800
Education (other than European and Anglo-Indian Education) ..		21,000		23,700
Medical	3,48,066		3,21,979	27,400
Public Health		24,000		700
Agriculture		5,000		2,200
Civil Works		49,000		36,300
Stationery and Printing		1,000		700
Other Departments		17,000		39,080
Total Repairs—Buildings ..	3,94,177	3,71,800	3,68,755	3,67,180
Charged	*46,111*	*47,500*	*46,776*	*47,500*
Voted	3,48,066	3,24,300	3,21,979	3,19,680
Repairs—Communications.				
Communications (other than those of military importance) ..				
Expenditure on roads of military importance in settled districts ..	16,29,149	15,00,000	15,59,396	15,00,000
Deduct—Contribution recovered from the M. E. S towards the maintenance of Civil roads of military importance.	—73,000	—73,000	—73,000	—73,000
Provision for reserve fund for the repair of damages to roads and bridges by floods, earthquakes, etc.—Voted.	..	..	52,604	1,00,000
Expenditure on repairs to damages by floods, earthquakes, etc. ..	..	..	..	..
Deduct—Amount transferred from the reserve fund for the repair of damages to roads and bridges by floods, earthquakes, etc.	..	..	..	..
Total Repairs—Communications ..	15,56,149	14,27,000	15,39,000	15,27,000
Reserve at the disposal of Finance Department	..	1,00,000	..	..
Total Repairs ..	19,50,326	18,98,800	19,07,755	18,94,180
Charged	*46,111*	*47,500*	*46,776*	*47,500*
Voted	19,04,215	18,51,300	18,60,979	18,46,680

Appropriation No. 26

FAMINE RELIEF

Charged Rs. 10,000

Total Rs. 10,000

MAJOR HEAD 54:—FAMINE

Head of Department—Revenue and Divisional Commissioner, North-West Frontier Province

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
A—Famine Relief (Voted)—				
Miscellaneous—For the reclamation of lands of Siran Flood sufferers of 1938	..	10,000	11,000	..
Deduct—Amount transferred from Famine Relief Fund	..	10,000	10,000	..
Total A—Famine Relief (Voted) ..	..	..	1,000	..
B—Transfers to Famine Relief Fund (*Charged*)	*10,000*	*10,000*	*10,000*	*10,000*
Total ..	10,000	10,000	11,000	10,000
Charged ..	*10,000*	*10,000*	*10,000*	*10,000*
Voted ..	..	..	1,000	..

Grant No. 27

SUPERANNUATION ALLOWANCES AND PENSIONS

Voted Rs. 7,64,000, *Charged Rs. 1,59,000*

Total Rs. 9,23,000

MAJOR HEAD : 55—SUPERANNUATION ALLOWANCES AND PENSIONS.

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

Summary		Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances ..	*Charged* ..	..	*18,002*	*19,000*	*20,000*	*20,000*
	Voted ..	..	**6,80,617**	**6,75,000**	**7,00,000**	**7,00,000**
Compassionate allowances ..	*Charged* ..	..	*1,663*	*1,700*	*6,000*	*4,200*
	Voted ..	..	**67,465**	**70,000**	**70,000**	**70,000**
Compassionate Fund	**Voted** ..	..	**2,390**	**4,000**	**4,000**	**4,000**
Gratuities	*Charged* ..	..	..	..	..	..
	Voted ..	..	**15,837**	**8,000**	**9,000**	**9,000**
Pensions for distinguished and meritorious services or for political considerations.	*Charged* ..	..	*1,765*	..	..	..
	Voted ..	..	**10,200**	**10,200**	**10,300**	**10,300**
Pensions under the I. C. S. Family Pensions Regulations (*Charged*).		..	..	..	..	..
Charges in England	*Charged* ..	55-a	*1,23,283*	*1,36,000*	*1,30,720*	*1,42,800*
	Voted ..	55-a	**12,725**	**12,000**	**16,400**	**18,000**
Loss or gain by exchange.. ..	*Charged* ..	..	*736*	..	*600*	..
	Voted ..	..	**74**	..	**70**	..
	Total ..	..	**9,34,757**	**9,35,900**	**9,67,090**	**9,78,300**
	Charged ..	..	*1,45,449*	*1,56,700*	*1,57,320*	*1,67,000*
	Voted ..	..	**7,89,308**	**7,79,200**	**8,09,770**	**8,11,300**
Deduct—**Pensionary charges transferred to Commercial Departments.**	*Charged* ..	55-b	*14,660*	*8,812*	*9,810*	*8,336*
	Voted ..	55-b	**48,276**	**45,938**	**43,435**	**47,394**
For rounding	*Charged* ..	..	..	*+112*	*+490*	*+336*
	Voted ..	..	..	**—262**	**—335**	**+94**
	Net Total ..	..	**8,71,821**	**8,81,000**	**9,14,000**	**9,23,000**
	Charged ..	..	*1,30,789*	*1,48,000*	*1,48,000*	*1,59,000*
	Voted ..	..	**7,41,032**	**7,33,000**	**7,66,000**	**7,64,000**

DETAILED ACCOUNT No. 55-a—SUPERANNUATION ALLOWANCES AND PENSIONS—CHARGES IN ENGLAND—concluded

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	CHARGES IN ENGLAND.				
	A—SECRETARY OF STATE.				
Superannuation and Retired Allowances.	Military Officers in respect of Civil employment (*Charged*).	*44,199*	*40,000*	*42,000*	*42,000*
	Total A —Secretary of State (*Charged*) ..	*44,199*	*40,000*	*42,000*	*42,000*
	B—HIGH COMMISSIONER.				
Superannuation and Retired Allowance.	Superannuation and retired allowances *Charged* ..	*79,084*	*96,000*	*88,000*	*1,00,000*
	Voted ..	12,725	12,000	16,400	18,000
	Compassionate Allowances (*Charged*) ..	..	..	*720*	*800*
	Total B—High Commissioner ..	91,809	1,08,000	1,05,120	1,18,800
..	*Charged* ..	*79,084*	*96,000*	*88,720*	*1,00,800*
..	Voted ..	12,725	12,000	16,400	18,000
..	Total Charges in England ..	1,36,008	1,48,000	1,47,120	1,60,800
..	*Charged* ..	*1,23,283*	*1,36,000*	*1,30,720*	*1,42,800*
..	Voted ..	12,725	12,000	16,400	18,000

DETAILED ACCOUNT No. 55-b—SUPERANNUATION ALLOWANCES AND PENSIONS—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Etimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Pensionary Charges	Irrigation Department *Charged* ..	*14,461*	*8,812*	*9,810*	*8,336*
	Voted ..	39,233	32,938	32,435	36,394
	Total ..	53,694	41,750	42,245	44,730
	81-A—Malakand Hydro-Electric Scheme. *Charged* ..	*187*	..	..	..
	Voted ..	8,510	6,500	8,130	6,800
	Total ..	8,697	6,500	8,130	6,800
	XLI—Malakand Hydro-Electric Scheme Working Expenses. *Charged* ..	*12*	..	..	..
	Voted ..	533	6,500	2,870	4,200
	Total ..	545	6 500	2,870	4,200
	Total Pensionary Charges ..	62,936	54,750	53,245	55,730
	Charged ..	*14,660*	*8,812*	*9,810*	*8,336*
	Voted ..	48,276	45,938	43,435	47,394

Grant No. 28

COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

Voted Rs. 90,000 ; *Charged Rs.* 20,000

Total Rs. 1,10,000

MAJOR HEADS : { 55-A—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
55A. Commutation of Pensions financed from Ordinary Revenues.	*Charged* ..	..	*20,000*	*50,000*	*20,000*
	Voted ..	**1,63,275**	**1,30,000**	**65,000**	**90,000**
83—Payments of Commuted Value of Pensions ..	*Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
	Total ..	1,63,275	1,50,000	1,15,000	1,10,000
	Charged ..	..	*20,000*	*50,000*	*20,000*
	Voted ..	**1,63,275**	**1,30,000**	**65,000**	**90,000**

COMMUTED VALUE OF PENSIONS

MAJOR HEAD : 83—PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE)

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
83—PAYMENTS OF COMMUTED VALUE OF PENSIONS					
Payments of Commuted value of pensions—					
A—Payments in India.					
(1) Payable to Government servants ..	*Charged* ..	..	..	31,600	..
	Voted ..	2,51,899	2,00,000	1,00,000	1,40,000
(2) Payable to other Governments ..	*Charged* ..	..	..	..	..
	Voted ..	19,271	10,000	5,000	10,000
B—Payments in England.					
(HIGH COMMISSIONER FOR INDIA).					
Par alue	*Charged* ..	..	20,000	20,000	20,000
	Voted ..	..	20,000	20,000	20,000
Loss or gain by exchange.. ..	*Charged* ..	..	..	..	..
	Voted ..	..	..	..	..
Rounding	*Charged* ..	..	..	—200	..
	Voted ..	..	..	+300	..
Total Payments of Commuted Value of Pensions ..		2,71,170	2,50,000	1,76,700	1,90,000
	Charged ..	..	20,000	51,400	20,000
	Voted ..	2,71,170	2,30,000	1,25,300	1,70,000
Deduct—					
(1) Amount financed from ordinary revenues ..	*Charged* ..	..	20,000	50,000	20,000
	Voted ..	1,63,275	1,30,000	65,000	90,000
(2) Amount recovered from other Governments ..	*Charged* ..	..	..	1,400	..
	Voted ..	1,07,895	1,00,000	60,300	80,000
Net amount not charged to revenue ..		..	..	..	..
	Charged ..	..	..	..	..
	Voted ..	..	..	..	..

Grant No. 29

STATIONERY AND PRINTING.

Voted Rs. 2,38,000 ; *Charged Rs. 5,000*

Total Rs. 2,43,000

MAJOR HEAD : 56—STATIONERY AND PRINTING

Head of Depatmnt—{ *Jail Press :—Inspector-General of Prisons, North-West Frontier Province*
Other Heads :—Secretary, Development Departments

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY		Rs.	Rs.	Rs.	Rs.
I—Stationery					
urchase of stationery stores	..	**17,236**	**20,000**	**18,000**	**18,000**
tationery supplied from Central Stores	..	**74,447**	**70,000**	**72,000**	**70,000**
iscount on Plain Paper used with Stamps	..	**500**	**500**	**500**	**525**
urchase of Plain Paper used with Stamps	..	**2,656**	**1,500**	**1,173**	**2,700**
educt cost of stationery supplied to Secretarial Staff of the Governor and the Judicial Commissioner (voted).	..	..	..	**—2,000**	**—2,000**
ost of stationery supplied to Secretarial Staff of the Governor and the Judicial Commissioner (*Charged*).	..	..	..	*2,000*	*2,000*
II—Printing					
overnment Presses .. .. { *Charged* ..	**56-A**	..	..	*3,100*	*3,100*
overnment Presses .. .. { **Voted** ..	**56-A**	**1,40,984**	**1,49,986**	**1,49,370**	**1,50,073**
rinting at Private Presses	..	**17,993**	**15,000**	**14,000**	**15,000**
ost of rinting work done by other Governments ..	..	**91**	**700**	**700**	**700**
educt—Value of Stationery supplied to and the cost of Printing work done for Commercial and other paying Departments. { **Government Printing and Stationery Office, Peshawar.**	..	**—8,822**	**—10,000**	**—10,000**	**—10,000**
{ **Jail Press, Peshawar** ..	..	**—6,850**	**—7,000**	**—6,850**	**—6,850**
Rounding .. { *Charged* ..	..	..	..	*—100*	*—100*
Rounding .. { **Voted** ..	..	..	**+314**	**+107**	**—148**
Total 56—Stationery and Printing	..	**2,38,135**	**2,41,000**	**2,42,000**	**2,43,000**
Charged ..	..	..	..	*5,000*	*5,000*
Voted ..	..	..	..	**2,37,000**	**2,38,000**

DETAILED ACCOUNT No. 56-A—STATIONERY AND PRINTING—GOVERNMENT PRESSES

imary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			GOVERNMENT PRINTING AND STATIONERY OFFICE, PESHAWAR.	Rs.	Rs.	Rs.	Rs.
y of Officers ..	1	1	Manager (Rs. 460—30—700) ..	8,400	8,400	8,400	8,400
			Leave salary	..	900	..	900
			Total Pay of Officers ..	8,400	9,300	8,400	9,300
y of Establishment.	73	73	Clerks and other salaried establishment (at rates varying from Rs. 14 to Rs. 300)	} 68,607	48,000	45,000	46,375
	26	30	Piece-workers ..		22,000	23,500	22,000
			Additional establishment in the Government Printing and Stationery Department to cope with the increase in work.		..	..	**3,976**
			Temporary establishment ..		1,500	3,250	1,000
			Leave salary		3,000	2,000	2,000
			Deduct on account of emergency cut in pay		..	..	..
			Deduct—Probable savings ..		—1,500	..	..
			Total Pay of Establishment ..	68,607	73,000	73,750	75,351
lowances and Honoraria.			Travelling allowance	25	200	100	200
			Overtime and holiday allowances	} 7,645	2,400	3,800	2,400
			Other allowances		4,600	4,700	4,600
			Other allowances		..	..	**517**
			Deduct—Probable **Savings** ..		..	..	..
			Total Allowances and Honoraria ..	7,670	7,200	8,600	7,717

DETAILED ACCOUNT NO. 56-A—STATIONERY AND PRINTING—GOVERMENT PRESSES—*concluded*

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
				Rs.	Rs.	Rs.	Rs.
Contingencies ..			Additions to Plant and Machinery	..	4,750	4,750	4,750
			Outside Printing	..	..	..	..
			Repairs to plant and furniture	..	800	500	500
			Freight on plant and furniture	..	200	200	200
			Electric energy	..	3,200	4,200	4,200
			Stores	..	3,000	3,000	3,000
			Other supplies and services	..	12,000	10,000	11,000
			Contract contingencies	3,778	3,900	3,900	3,900
			Other contingencies	21,947	1,100	900	900
			Deduct—Probable Savings	..	..	..	..
			Total Contingencies ..	25,725	28,950	27,450	28,450
Provision for Depreciation Fund.			Provision for Depreciation Fund	11,526	12,000	12,000	13,000
Renewals and Replacements from Depreciation Fund			Renewals and replacements from Depreciation Fund	20,351	22,000	22,500	20,000
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund ..	—20,351	—22,000	—22,500	—20,000
			Total ..	11,526	12,000	12,000	13,000
			Deduct cost of printing work done and publications supplied to the Secretarial Staff of the Governor and the Judicial Commissioner (voted).	..	..	—3,100	—3,100
			Cost of printing work done and publications supplied to the Secretarial Staff of the Governor and the Judicial Commissioner (*Charged*).	..	..	3,100	3,100
			Total Government Printing and Stationery Office, Peshawar. *Charged* ..	..	..	3,100	3,100
			Total Government Printing and Stationery Office, Peshawar. Voted ..	1,21,928	1,30,450	1,27,100	1,30,718
			Jail Press, Peshawar.				
Pay of Establishment.	3	2	Copy Writers 1 (Rs. 75—5—100 plus Special pay Rs. 25) and 1 (Rs. 75).	2,468	2,636	2,601	2,655
			Total Pay of Establishment ..	2,468	2,636	2,601	2,655
Contingencies ..			Repairs to plant and furniture ..	} 3,383	200	200	200
			Freight on plant, furniture and stationery ..		500	500	500
			Purchase of plant and furniture ..		..	..	..
			Other Supplies and Services ..		..	..	..
			Purchase of country stationery ..		2,600	2,490	2,400
			Contingencies		100	100	100
			Deduct—Lump cut for economy ..		..	..	..
			Total Contingencies ..	3,383	3,400	3,290	3,200
Cost of Convict Labour supplied to Jail Press, Peshawar.			Cost of convict labour	12,000	12,000	12,000	12,000
Provision for Depreciation Fund.			Provision for Depreciation Fund	1,205	1,500	4,379	1,500
Renewals and Replacements from Depreciation Fund			Renewals and replacements from Depreciation Fund	..	..	714	4,000
Amount transferred from Depreciation Fund.			Amount transferred from Depreciation Fund ..	..	..	—714	—4,000
			Total Jail Press, Peshawar ..	19,056	19,536	22,270	19,355
			Total Government Presses .. *Charged* ..	..	..	3,100	3,100
			Total Government Presses .. Voted ..	1,40,984	1,49,986	1,49,370	1,50,073

Grant No. 30

MALAKAND HYDRO-ELECTRIC SCHEME (CAPITAL EXPENDITURE AND WORKING EXPENSES)

Voted Rs. 8,43,000; *Charged Rs. 2,44,000*

Total Rs. 10,87,000

MAJOR HEAD : XLI—HYDRO-ELECTRIC SCHEMES I—MALAKAND HYDRO-ELECTRI SCHEME—WORKING EXPENSES EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES.

" 52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES

" 53—CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT O REVENUE.

" 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (OUTSIDE TH REVENUE ACCOUNT)

" ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME

SUMMARY BY MAJOR HEADS.		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
XLI—Malakand Hydro-Electric Scheme ..	*Charged* ..	..	..	..	..
	Voted ..	**72,082**	**1,03,000**	**1,79,000**	**1,57,000**
52—Interest on Capital Outlay on Electricity Schemes ..	*Charged* ..	..		*2,08,000*	*2,44,000*
	Voted ..	..	..	..	..
53—Capital outlay on Electricity Schemes met out of Revenue (voted) ..		..	..	..	**3,50,000**
81-A—Hydro-Electric Scheme—Capital Expenditure ..	*Charged* ..	*1,38,523*	*2,03,000*	..	..
	Voted ..	**12,38,120**	**6,19,000**	**7,96,000**	**62,000**
Establishment and Pensionary charges ..	*Charged* ..	*1,788*	..	..	..
	Voted ..	**2,03,937**	**2,70,000**	**2,51,000**	**2,74,000**
	Total ..	**16,54,450**	**11,95,000**	**14,34,000**	**10,87,000**
	Charged ..	*1,40,311*	*2,03,000*	*2,08,000*	*2,44,000*
	Voted ..	**15,14,139**	**9,92,000**	**12,26,000**	**8,43,000**

DISTRIBUTION OF ESTABLISHMENT AND PENSIONARY CHARGES OVER CAPITAL EXPENDITURE AND WORKING EXPENSES.

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
XLI—Hydro-Electric Scheme—Working Expenses :—					
Establishment charges ..	*Charged* ..	87	..	..	..
	Voted ..	11,495	1,28,500	52,300	96,462
Pensionary charges ..	*Charged* ..	*12*	..	..	..
	Voted ..	533	6,500	2,870	4,200
	Total ..	12,127	1,35,000	55,170	1,00,662
	Charged ..	99	..	..	..
	Voted ..	12,028	1,35,000	55,170	1,00,662
81-A—Capital outlay on Electricity Schemes—Malakand Hydro-Electric Scheme :—					
Establishment charges ..	*Charged* ..	*1,502*	..	..	..
	Voted ..	1,83,399	1,28,500	1,87,700	1,66,53
Pensionary charges ..	*Charged* ..	*187*	..	..	..
	Voted ..	8,510	6,500	8,130	6,80
	Total ..	1,93,598	1,35,000	1,95,830	1,73,33
	Charged ..	*1,689*	..	..	..
	Voted ..	1,91,909	1,35,000	1,95,830	1,73,33
	Grand Total ..	2,05,725	2,70,000	2,51,000	2,74,00

SUMMARY BY MAJOR HEADS.

		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
XLI—Hydro-Electric Schemes—Working Expenses :—					
Works and Tools and Plant and Suspense (Voted) ..	..	72,082	1,03,000	1,79,000	1,57,00
Establishment and Pensionary charges ..	*Charged* ..	99	..	..	..
	Voted ..	12,028	1,35,000	55,000	1,01,00
Total XLI—Hydro-Electric Schemes—Working Expenses	*Charged* ..	99	..	..	..
	Voted ..	84,110	2,38,000	2,34,000	2,58,00
52—Interest on capital outlay on Electricity Schemes ..	*Charged* ..	..	..	2,08,000	*2,44,00*
	Voted ..	..	..	..	..
53—Capital outlay on Electricity Schemes met out of Revenue (voted)	..	..	..	..	3,50,00
81-A—Capital outlay on Electricity Schemes — Malakand Hydro-Electric Scheme :—					
Works outlay ..	*Charged* ..	*1,38,523*	*2,03,000*	..	..
	Voted ..	12,38,120	6,19,000	7,96,000	62,00
Establishment and Pensionary charges	*Charged* ..	*1,689*	..	..	..
	Voted ..	1,91,909	1,35,000	1,96,000	1,73,00
Total 81-A—Capital outlay, etc.	*Charged* ..	*1,40,212*	*2,03,000*	..	..
	Voted ..	14,30,029	7,54,000	9,92,000	2,35,00
	Grand Total ..	16,54,450	11,95,000	14,34,000	10,87,00

MALAKAND HYDRO-ELECTRIC SCHEME.

MAJOR HEAD :—XLI—MALAKAND HYDRO-ELECTRIC SCHEME—WORKING EXPENSES (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES).

Voted Rs. 1,57,000, *Charged* Rs. Nil

Total Rs. 1,57,000

Head of Department—Superintending Engineer Electricity and Deputy Secretary to the Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY BY MINOR HEADS.					
Maintenance proper	A	70,705	1,03,000	84,000	92,000
Provision for depreciation as calculated for transfer to the Depreciation Reserve Fund. Less Amount to be spent from the Depreciation Reserve Fund.	..	..	..	92,295	60,199
Tools and Plant	..	1,377	165	2,357	4,890
Rounding—Voted	..	..	—165	+348	—89
Total ..	..	72,082	1,03,000	1,79,000	1,57,000
Voted ..	..	72,082	1,03,000	1,79,000	1,57,000

DETAILED ACCOUNT NO. XLI-A—MALAKAND HYDRO-ELECTRIC SCHEME—WORKS

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Maintenance proper—				
Telephone system	2,558	10,000	5,900	11,000
Experimental and demonstration works	..	..	4,100	10,000
Other expenditure	68,147	93,000	74,000	71,000
Total Maintenance proper ..	70,705	1,03,000	84,000	92,000

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 52—INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES

Charged Rs. 2,44,000

Head of Department :—Superintending Engineer, (Electricity) and Deputy Secretary to Government, North-West Frontier Province, Electricity

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
52—Interest on Capital outlay on Electricity Schemes—*Charged*	..	..	..	*2,08,000*	*2,44,000*
Total *Charged* ..	..	..	..	*2,08,000*	*2,44,000*

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD : 53—CAPITAL OUTLAY ON ELECTRICITY SCHEMES MET OUT OF REVENUE

Voted Rs. 3,50,000

Head of Department :—Superintending Engineer, Electricity, and Deputy Secretary to Government, North-West Frontier Province, (Electricity)

	Detailed Account No.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
53—Capital Outlay on Electricity Schemes met out of Revenue-Amount transferred from 81—A—Capital Outlay on Electricity Schemes—Malakand Hydro-Electric Scheme.	..	..	..	..	3,50,000
Total ..	..	..	..	..	3,50,000

MALAKAND HYDRO-ELECTRIC SCHEME.

MAJOR HEAD : 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES (OUTSIDE THE REVENUE ACCOUNT) (EXCLUDING ESTABLISHMENT AND PENSIONARY CHARGES)

Voted Rs. 62,000

Total Rs. 62,000

Head of Department—Superintending Engineer, Electricity, and Deputy Secretary to Government, North-West Frontier Province (Electricity).

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
SUMMARY BY MINOR HEADS		Rs.	Rs.	Rs.	Rs.
Works	A	11,59,653	6,19,175	7,00,000	3,54,238
Tools and Plant	..	23,526	2,665	19,643	20,140
Suspense	B	68,429	2,000	87,500	50,000
Interest Charged to Capital (*Charged*)	..	*1,38,523*	*2,02,700*	..	..
Deduct English Cost of Stores and Establishment charges. .. *Charged* ..	..	..	..	..	..
Voted ..	..	..	..	..	..
Charges in England .. .. *Charged* ..	..	..	..	..	..
Voted ..	..	..	..	..	..
Loss or Gain by Exchange .. **Voted** ..	..	..	—30	..	..
Charged ..	..	..	..	..	..
Deduct Receipt and Recoveries on Capital Account ..	..	—13,488	—5,000	—11,587	—12,000
Deduct amount transferred to 53—Capital Outlay on Electricity Schemes met out of Revenue.	..	..	..	..	—3,50,000
Rounding .. *Charged* ..	..	..	*+300*	..	..
Voted ..	..	..	+190	+444	—378
Total ..	..	13,76,643	8,22,000	7,96,000	62,000
Charged ..	..	*1,38,523*	*2,03,000*	..	..
Voted ..	..	12,38,120	6,19,000	7,96,000	62,000

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS.

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
I—Grid System (Sub-Works)—				
(a) Preliminary	173	1,420	2,022	3,418
(b) Land	1,192	5,000	1,050	3,062
(c) Civil works	4,297	3,000	5,998	31,000
Increased expenditure on account of :—				..
(a) Lining the tunnel	..	..	..	..
(b) Retaining wall and guniting the cut in the tunnel..	..	..	..	
(d) Gates, Penstock pipes and Valves	80,877	11,500	26,231	2,547
(e) Building (excluding quarters)	23,536	10,200	22,585	25,267
(f) Quarters	3,337	6,770	10,309	31,737
(g) Generating plant	29,442	49,500	48,549	3,087
(h) Electrical apparatus	1,75,090	1,09,300	1,14,178	9,890
(i) Transmission lines	3,72,794	1,12,000	1,29,343	33,093
(k) Mains	..	..	..	..
(l) Service Communications	..	..	..	..
(o) Telephone system	..	..	..	..
(p) Miscellaneous	84,813	4,980	—31,667	2,863
Total I ..	7,75,551	3,13,670	3,28,598	1,45,964

DETAILED ACCOUNT NO. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS—continued

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
II—Peshawar Distribution systems—				
(a) Preliminary	308	410	28	..
(b) Lands	208	190	..	442
(e) Building (excluding quarters)	2,702	2,577	185	..
(f) Quarters	..	..	1,760	1,760
(h) Electrical apparatus	19,299	5,742	7,276	1,217
(k) Mains	80,342	45,697	55,760	19,298
(l) Service communications	11,406	11,200	6,792	8,000
(m) Meters	4,515	3,500	3,285	1,500
(n) Public lighting	1,539	2,000	4,441	3,154
(o) Telephone system	..	..	..	..
(p) Miscellaneous	27,720	3,500	26,229	..
Increased expenditure on account of taking over the local distribution of electrical energy in the Civil Area in Peshawar Cantonment from the M. E. S. to electrify from the Malakand Hydro-Electric Scheme.	..	..	..	..
Total II ..	1,48,039	74,816	1,05,756	35,371
III—Nowshera Distribution System—				
(a) Preliminary	81	146	61	390
(b) Land	808	373	125	1,625
(e) Building (excluding quarters)	2,901	890	961	..
(f) Quarters	..	..	..	4,720
(h) Electrical apparatus	7,546	5,832	9,092	3,600
(k) Mains	83,096	12,841	42,235	33,725
(l) Service communications	9,005	30,000	13,810	18,125
(m) Meters	3,568	15,000	6,363	10,000
(n) Public lighting	..	4,500	1,871	2,000
(o) Telephone system	..	..	..	..
(p) Miscellaneous	9,614	3,500	13,480	1,500
Total III ..	1,16,619	73,082	87,998	75,685
IV—Mardan Distribution system—				
(a) Preliminary	237	260	100	118
(b) Land	..	..	..	1,375
(e) Building (excluding quarters)	2,087	..	—2,087	..
(f) Quarters	..	850	..	1,760
(h) Electrical apparatus	12,181	5,630	23,043	..
(k) Mains	54,369	..	39,746	15,437
(l) Service communications	2,495	23,000	21,898	15,000
(m) Meters	78	15,000	9,215	6,000
(n) Public lighting	1,418	3,000	2,684	5,000
(o) Telephone system	..	..	..	..
(p) Miscellaneous	..	4,100	32,911	1,522
Total IV ..	72,865	51,840	1,27,510	46,212

DETAILED ACCOUNT No. 81-A—CAPITAL OUTLAY ON ELECTRICITY SCHEMES—WORKS—concluded

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
V—Charsadda Distribution System—				
(a) Preliminary	105	90	281	144
(b) Land	..	300	..	600
(e) Building (excluding quarters)	..	..	..	..
(f) Quarters	..	850	..	1,760
(h) Electrical apparatus	2,791	4,000	2,860	3,631
(k) Mains	38,088	55,000	20,974	19,633
(l) Service communications	672	27,000	7,236	10,000
(m) Meters	..	6,500	4,000	4,000
(n) Public lighting	..	2,250	..	3,000
(o) Telephone system	..	..	..	..
(p) Miscellaneous	..	4,069	..	..
Total V ..	41,656	1,00,059	35,351	42,768
VI—Malakand Distribution System				
(a) Preliminary	..	..	..	..
(b) Land	..	..	..	..
(e) Builing (excluding quarters)	450	..	563	..
(f) Quarters	..	..	4,677	3,700
(h) Electrical apparatus	1,082	..	1,527	173
(k) Mains	—758	..	4,900	1,661
(l) Service communications	4,168	..	784	..
(m) Meters	..	3,213	2,336	330
(n) Public lighting	..	2,000	..	1,650
(o) Telephone system	..	..	..	..
(p) Miscellaneous	—19	495	..	724
Total VI ..	4,923	5,708	14,787	8,238
Grand Total ..	11,59,653	6,19,175	7,00,000	3,54,238

DETAILED ACCOUNT No, 81-B—CAPITAL OUTLAY O[illegible] ELECTRICITY SCHEMES—SUSPENSE

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	STOCK.				
Charges ..	Charges	1,35,905	12,00,000	3,97,500	1,60,000
Deduct credits (by transfer to works or stock.)	Deduct credits (by transfer to works or stock) ..		12,00,000	3,30,000	1,00,000
	Total Stock ..	1,35,905	..	67,500	60,000
	LONDON STORES.				
Charges ..	Charges in England	4,897	..	10,440	6,160
	Indian Charges		2,06,490	2,17,349	74,000
	Total ..	4,897	2,06,490	2,27,789	80,160
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock) ..	13,264	2,06,490	2,27,789	80,160
	Total London Stores ..	—8,367	..	..	..
	OTHER SUSPENSE ACCOUNTS.				
Charges ..	Charges	4,77,677	2,92,200	4,20,000	4,40,000
Deduct credits (by transfers to works or stock).	Deduct credits (by transfers to works or stock) ..	5,36,786	2,90,200	4,00,000	4,50,000
	Total Other Suspense Accounts ..	—59,109	2,000	20,000	—10,000
	Total Suspense ..	68,429	2,000	87,500	50,000

MALAKAND HYDRO-ELECTRIC SCHEME

MAJOR HEAD :—ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME.

Total (Voted) Rs. 2,74,000

Establishment Charges (Voted) Rs. 2,63,000

Pensionary Charges Rs. 11,000

Head of Department—Superintending Engineer (Electricity) and Deputy Secretary to Government, North-West Frontier Province Electricity

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			DIRECTION.	Rs.	Rs.	Rs.	Rs.
Pay of Officers ..	5	5	Superintnding Engineer and Deputy Secretary to Government North-West Frontier Province 1 (Rs. 1,750—100—2,150), 1 Technical Assistant (Rs. 475—1,000), 1 Financial Assistant (Rs. 200—20 600), 1 Assistant Commercial Engineer (Rs. 200—20—600), 1 Apprentice Electrical Engineer (Rs. 100—25—150).	33,661	37,481	33,677	36,026
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Provident Fund.		2,241	2,711	2,011
			Leave Salary		2,278	2,112	1,830
			Total Pay of Officers ..	33,661	42,000	38,500	39,867
Pay of Establishment.	22	5	*Revenue Establishment*— 1 Clerk (Rs. 120—10—200), 2 Clerks (Rs. 75—5—150), 2 Clerks (Rs. 45—3—105).	12,648	21,259	2,400	2,731
		16	*Other Establishment*— 1 Stenographer (Rs. 60—5—120), 1 Stenographer (Rs. 60—5—120/10—200), 1 Clerk (Rs. 200—10—300), 4 Clerks (Rs. 75—5—150), 4 Clerks (Rs. 45—3—105), 1 Draftsman (Rs. 120—8—200), 1 Assistant Draftmans (80—140) and 3 Tracers (Rs. 40—2—90).			13,196	14,185
		1	1 Temporary Accountant (Rs. 200—20—500)		..	4,166	4,400
			Creation of posts of 3 Clerks in grade Rs. 45—3—90/3—105 and 3 Clerks in grade Rs. 25—1—30.		..	..	**2,268**
	9	9	Servants (Rs. 18 to 14)		1,560	1,431	1,560
			Leave Salary, etc. ..		1,181	807	1,524
			Total Pay of Establishment ..	12,648	24,000	22,000	26,668
Allowances and Honoraria.			Travelling Allowance	3,079	5,000	3,500	3,500
			Other Allowances .. Revenue Establishment	4,358	900	310	31[illegible]
			Other Allowances .. Other Establishment ..			650	576
			Other allowances to 3 Clerks in grade Rs. 45—3—90/3—105 and 3 Clerks in grade Rs. 25—1—30.	..	..	..	**350**
			Total Allowances and Honoraia ..	7,437	5,900	4,460	4,738
Contingencies ..			Contingencies	6,019	5,000	6,000	5,000
Grants-in-aid Contributions, etc.			Leave salary and General Provident Fund Contributions of a Special Investigation Officer.	988	..	..	..
			Total Direction ..	60,753	76,900	70,960	76,273
			EXECUTIVE				
Pay of Officers ..	14	13	1 Executive Engineer (Rs. 475—1,000), 1 Plant Engineer (Rs. 475—1,100), 1 Head Sub-Station Engineer (Rs. 200—20—600), 4 Local Superintendents (Rs. 200—20—600), 4 Shift Engineers (Rs. 200—20—600), 2 Apprentice Electrical Engineers (Rs. 100—25—150).	52,291	52,427	54,934	46,425
		1	1 Power House Superintendent (Rs. 200—20—600).		..	..	10,000
		2	1 Temporary Assistant Executive Engineer (Rs. 300—25—700), 1 Temporary Assistant Engineer (Rs. 200—20—600).				
			Contribution at 75 per cent. of 1/12th of pay to Compulsory Contributory Fund.		3,950	4,940	4,[illegible]16
			Leave Salary	..	1,227	926	3,339
			Total Pay of Officers ..	52,291	57,604	60,800	64,000

ESTABLISHMENT AND PENSIONARY CHARGES OF THE MALAKAND HYDRO-ELECTRIC SCHEME

Primary units of appropriation	Numbers 1939-40	Numbers 1940-41		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
			EXECUTIVE—concluded	Rs.	Rs.	Rs.	Rs.
			Revenue Establishment—				
Pay of Establishment.	112	12	4 Clerks (45—3—105), 8 Meter Readers (Rs. 25—30).	50,614	..	4,350	4,545
		99	1 Accountant (Rs. 100—300), 1 Clerk (Rs. 120—10—200), 5 Clerks (Rs. 75—5—150), 12 Clerks (Rs. 45—3—105), 1 Stenographer (Rs 60—5—120), 2 Overseers (Rs. 80—255), 1 Tracer (Rs. 40—90), 1 Head Line Inspector (Rs. 150—250), 1 Head Store-keeper (Rs. 60—100), 2 Assistant Store-keepers (Rs. 40—60), 6 Head Linesmen (Rs. 60—120) 24 Linesmen (Rs. 30—50), 2 Head Mistries (Rs. 60—120), 7 Station Attendants (Rs. 60—120), 20 2nd grade Station Attendants (Rs. 40—80), 4 Mistries (Rs. 40—60), 4 Lorry Drivers (Rs. 30—50), 1 Head Jointer (R. 60—120), 4 Cleaners (Rs. 15—20).		65,337	64,517	59,196
		2	1 Temporary Surveyor (Rs. 200—300), 1 Temporary Overseer (Rs. 140) for six months.		..	..	2,520
	19	20	Servants 20 (Rs. 18—14)	..	3,408	3,408	3,408
			Creation of posts of 1 Clerk in grade Rs. 25—1—30, 1 Head Line Man in grade Rs. 60—5/2—120 and 10 Line Men in grade Rs. 30—2—50.	..	..	..	**4,620**
			Leave Salary	..	1,255	625	2,851
			Total Pay of Establishment ..	50,614	70,000	72,900	77,140
Allowances and Honoraria.			Travelling Allowance .. Revenue Establishment	9,995	..	100	100
			Travelling Allowance .. Other Establishment		16,000	14,400	14,400
			Travelling allowance to 1 Head Line Man and 10 Line Men.	..	..	..	**1,390**
			Other Allowances .. Revenue Establishment	1,184	..	120	120
			Other Allowances .. Other Establishment		1,030	910	980
			Other allowances to 1 Clerk in grade Rs. 25—1—30 ..	..	..	..	**60**
			Passage	..	3,000	..	3,000
			Total Allowances and Honoraria ..	11,179	20,030	15,530	20,050
Contingencies ..			Contingencies	12,583	16,900	15,000	15,000
			Total Executive ..	1,26,667	1,64,534	1,64,230	1,76,190
Establishment Charges payable to other Governments, Departments, etc.			Charges payable to Political Agent, Malakand, for Levy guard at Jabban.	7,457	7,100	7,100	7,100
			Charges payable to other Governments Departments, etc. *Charged* ..	77	..	..	..
			Charges payable to other Governments Departments, etc. Voted ..	198	..	..	..
			Share of Direction Charges of Chief Engineer's Office. *Charged* ..	*1,592*	..	..	..
			Share of Direction Charges of Chief Engineer's Office. Voted ..	1,121	..	..	..
			Total *Charged* ..	*1,669*	..	..	..
			Total Voted ..	8,776	7,100	7,100	7,100
Establishment Charges Recoverable from Other Governments, Departments, etc.			Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution. *Charged* ..	*—80*	..	..	..
			Deduct—Establishment Charges Recoverable from other major heads by pro-rata distribution. Voted ..	—10,208	—2,000	—9,000	—8,000
			Deduct—Establishment charges recoverable from Central Government.	—7,500	..	..	..
			Total Establishment Charges in India ..	1,80,077	2,46,534	2,33,290	2,51,563
			Charged ..	*1,589*	..	..	..
			Voted ..	1,78,488	2,46,534	2,33,290	2,51,563
			CHARGES IN ENGLAND. *High Commissioner.*				
Sterling Overseas Pay.			Leave Salary (Voted)	16,318	3,280	..	6,680
			Sterling Overseas Pay (Voted)		7,600	6,760	4,520
			Total Charges in England ..	16,318	10,880	6,760	11,200
			Loss or Gain by Exchange	88	..	..	..
			Total Establishment Charges of the Malakand Hydro-Electric Scheme.	1,96,483	2,57,414	2,40,050	2,62,763
			Charged ..	*1,589*	..	..	..
			Voted ..	1,94 894	2,57,414	2,40,050	2,62,763
			Rounding ..	..	—414	—50	+237
			Total Establishment Charges ..	1,96,483	2,57,000	2,40,000	2,63,000
			Pensionary Charges *Charged* ..	*199*	..	..	..
			Pensionary Charges Voted ..	9,043	13,000	11,000	11,000
			Total Establishment and Pensionary Charges ..	2,05,725	2,70,000	2,51,000	2,74,000

Grant No. 31

CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

Voted Rs. *Nil*

Total Rs. *Nil*

MAJOR HEAD : 81—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT

Head of Department—Chief Engineer and Secretary to Government, North-West Frontier Province, Public Works Department

	Detailed Account No.	Actuals 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
SUMMARY.					
Original Works—Buildings	**81-A**	**2,85,393**	..	..	..
Establishment .. *Charged* ..	..	*10,118*	..	..	..
Establishment .. **Voted** ..	..	**25,854**	..	..	..
Tools and Pant	..	**3,881**	..	..	..
Total 81—Capital Account of Civil Works outside the Revenue Account.	..	**3,25,246**	..	..	..
Charged ..	..	*10,118*	..	..	..
Voted ..	..	**3,15,128**	..	..	..

DETAILED ACCOUNT NO. 81-A—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT—ORIGINAL WORKS—BUILDINGS

Primary units of appropriation		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
	ORIGINAL WORK—BUILDINGS.				
General Administration.	Construction of new bungalows for Civil Officers at Peshawar.	2,85,393	..	..	..
					..
	Total ..	2,85,393	..	..	..

Grant No. 32

DEPOSITS AND ADVANCES.

ADVANCES NOT BEARING INTEREST

Voted Rs. 82,000

MAJOR HEAD :—ADVANCES REPAYABLE

Head of Department—Secretary to Government, North-West Frontier Province, Finance Department

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
ADVANCES REPAYALBE—				
Civil Advances— Objection Book Advances	76,200	1,02,000	82,000	82,000
P. W. Taccavi Advances	35	..	..	..
Advances for Rest Camps	..	..	100	..
Special Advances	..	1,000	..	..
Revenue Advances	796	..	..	..
Rounding	..	..	—100	..
Total Advances not bearing Interest ..	77,031	1,03,000	82,000	82,000

Grant No. 33

LOANS AND ADVANCES.

Voted Rs. 1,80,000

Total Rs. 1,80,000

MAJOR HEAD :—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT

Head of Department—
- *Loans to Municipalities, Port Funds, etc. except Loans for Industrial Purposes.—Revenue and Divisional Commissioner, North-West Frontier Province.*
- *Loans for Industrial Purposes—Secretary, Development Departments.*
- *Loans to Government Servants—Secretary to Government, North-West Frontier Province, Finance Department.*

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.				
Advances to cultivators granted under—				
(1) Land Improvement Loans Act, 1883	39,617	60,000	30,000	30,000
(2) Agriculturists Loans Act, 1884	1,12,562	1,00,000	1,20,000	1,00,000
(3) Act VIII of 1873	..	..	..	..
(4) Advances to Co-operative Societies under Act of 1912 ..	..	..	..	..
Loans to Land holders and other Notabilities	..	..	..	..
Loans to Municipalities	..	..	..	..
Grant of Loan to the Municipal Committee, Mardan for the building of New Civil Hospital.	50,000	..	..	..
Miscellaneous Loans and advances	200	..	5,000	..
Issue of Loans for Industrial purposes	..	4,400	1,400	5,000
Total loans to Municipalities, Port Funds, etc. ..	2,02,379	1,64,400	1,56,400	1,35,000
Loans to Government Servants for—				
House building	..	97,138	50,000	30,000
Purchase of Motor cars	..	50,800	45,000	15,000
Other means of conveyances	..	..	250	..
Passage Money	..	..	..	..
Total Loans to Government Servants ..	..	1,47,938	95,250	45,000
Rounding	..	+62	+350	..
Total ..		3,12,400	2,52,000	1,80,000
CHARGES IN ENGLAND.				
Loans to Government servants for—				
Purchase of motor car	..	1,600	..	..
Grand total ..	2,02,379	3,14,000	2,52,000	1,80,000

PUBLIC DEBT.

Head of Department :—Secretary to Government, Finance Department.

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Permanent Debt—Provincial Loans bearing Interest	..	..	..	..
Loan from the Central Government	..	..	..	..
Total ..	..	..	..	..

UNFUNDED DEBT—STATE PROVIDENT FUNDS

Head of Department :—Secretary to Government, Finance Department

Heads of Account				
General Provident Fund	3,22,901	3,50,000	2,12,000	2,12,000
Contributory Provident Fund	10,074	..	10,000	10,000
Total ..	3,32,975	3,50,000	2,22,000	2,22,000

DEPOSITS NOT BEARING INTEREST—A—SINKING FUND

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—SINKING FUND—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Secretary to Government, Finance Department

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
Opening balance	..	..	1,50,736	3,06,242
Receipts— Transfer from the Revenue Account, i.e. 23—Appropriation for Reduction or Avoidance of Debt.	1,51,000	1,51,000	1,51,000	1,51,000
Interest receipts	..	..	5,700	11,500
Total ..	1,51,000	1,51,000	3,07,436	4,68,742
DISBURSEMENTS.				
Purchase of Securities	..	1,51,000	..	..
Interest paid	264	..	1,194	500
Total ..	264	1,51,000	1,194	500
Closing balance	1,50,736	..	3,06,242	4,68,242

DEPOSITS NOT BEARING INTEREST—A—SINKING FUND

APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT—SINKING FUND INVESTMENT ACCOUNT—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Secretary to Government, Finance Department

RECEIPTS.				
Opening balance	..	..	—9,813	—3,00,850
Receipts— Sinking Fund Investment Account	..	..	..	..
Total ..	..	..	—9,813	—3,00,850
DISBURSEMENTS.				
Sinking Fund Investment account— Purchase of Securities	9,813	..	2,91,037	1,50,500
Total ..	9,813	..	2,91,037	1,50,500
Closing balance	—9,813	..	—3,00,850	—4,51,350

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

FAMINE RELIEF FUND—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Revenue and Divisional Commissioner

RECEIPTS.	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Opening balance	13,113	24,616	24,616	26,119
Receipts—				
Transfers from the Revenue Account	10,000	10,000	10,000	10,000
Interest Receipts	1,503	1,503	1,503	1,503
Total ..	24,616	36,119	36,119	37,622
DISBURSEMENTS				
A—Famine Relief Fund—Transfers to 54-A—Famine Relief to meet expenditure on the reclamation of lands of Siran Flood Sufferers of 1938.	..	10,000	10,000	..
B—Investment Account—Purchase of Securities	..	..	..	..
Closing balance ..	24,616	26,119	26,119	37,622

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS.

DEPRECIATION RESERVE FUNDS—GOVERNMENT PRESSES—RECEIPTS AND DISBURSEMENTS

Head of Department { *Provincial Press—Secretary, Development Departments*
Jail Press—Inspector-General of Prisons

	HEADS					
Opening balance ..	Provincial Press		27,556	17,556	18,731	8,231
	Jail Press		14,118	14,373	15,323	18,988
		Total ..	41,674	31,929	34,054	27,219
Receipts ..	Provincial Press		11,526	12,000	12,000	13,000
	Jail Press		1,205	1,500	4,379	1,500
		Total ..	12,731	13,500	16,379	14,500
Total ..	Provincial Press		39,082	29,556	30,731	21,231
	Jail Press		15,323	15,873	19,702	20,488
		Total ..	54,405	45,429	50,433	41,719
Expenditure ..	Provincial Press		20,351	22,000	22,500	20,000
	Jail Press		..	..	714	4,000
		Total ..	20,351	22,000	23,214	24,000
Closing balance ..	Provincial Press		18,731	7,556	8,231	1,231
	Jail Press		15,323	15,873	18,988	16,488
		Total ..	34,054	23,429	27,219	17,719

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS

DEPRECIATION RESERVE FUND—ELECTRICITY—(RECEIPTS AND DISBURSEMENTS)

Head of Department :—Deputy Secretary to Government, Electricity

Opening balance	..	..	..	92,295
Receipts—				
Transfer from the Revenue account	..	..	92,295	60,199
Total ..	..	..	92,295	1,52,494
DISBURSEMENTS.				
Investment account—				
Purchase of Securities	..	..	..	..
Total ..	..	..	..	..
Closing balance	..	..	92,295	1,52,494

DEPOSITS NOT BEARING INTEREST—B—RESERVE FUNDS

PROVINCIAL ROADS FUND—OTHER ACCOUNTS

(RECEIPTS AND DISBURSEMENTS)

Head of Department :—The Secretary to Government, North-West Frontier Province, Public Works Department

	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Opening balance	..	..	..	52,604
Receipts—				
Transfer from the Revenue Account, i. e. 50—Civil Works ..	..	..	52,604	1,00,000
Total ..	..	..	52,604	1,52,604
Disbursements—				
Repairs of damages to roads and bridges by floods, earthquake, etc.—	..	..	..	..
Transfer to the Revenue Account under 50—Civil Works ..	..	..	..	..
Total ..	..	..	..	..
Closing balance	..	..	52,604	1,52,604

C—OTHER DEPOSIT ACCOUNTS

Deposits of Local Funds

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
District Funds	12,89,205	16,37,000	17,00,000	17,00,000
Municipal Funds	13,60,510	19,13,000	15,00,000	15,00,000
Total ..	26,49,715	35,50,000	32,00,000	32,00,000

Departmental and Judicial Deposits—Civil Deposits

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Revenue Deposits	11,67,713	11,80,000	9,99,000	9,99,000
Civil Court's Deposits	12,719	20,000	17,000	3,000
Personal Deposits	13,54,409	13,39,000	12,34,000	12,34,000
Deposits on account of Police Funds	98,208	1,03,000	1,14,000	1,14,000
Public Works Deposits	3,30,528	2,06,000	4,24,000	4,24,000
Deposit of fees received by Government servants on account of work done for private bodies	3,429	7,000	4,000	4,000
Other Civil Deposits	84,005	76,000	76,000	76,000
Total ..	30,51,011	29,31,000	28,68,000	28,54,000

OTHER ACCOUNTS

Subvention from Central Road Development Account

Head of Department—Secretary, Public Works Department

Heads of Account		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
pening balance		—2,909	—2,909	4,546	
ıbventions from Central Road Development Account.	Ordinary Allotments ..	3,50,000	2,50,000	2,27,289	2,50,000
	Allotments from the Reserve	3,41,042	..	2,55,412	50,000
	Total Receipts ..	6,88,133	2,47,091	4,87,247	3,00,000
ːxpenditure ..	Ordinary Allotments	6,83,587	2,50,000	2,31,835	3,00,000
	Allotments from the Reserve ..		..	2,55,412	
	Total Expenditure ..	6,83,587	2,50,000	4,87,247	3,00,000
losing balance		4,546	—2,909	..	..

Deposit account of grants from the Central Government for Economic Development and improvement of Rural Areas

Head of Department—Secretary, Development Departments

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Opening balance	1,39,538	21,159	73,123	18,719
Receipts :—				
Grants for the Co-operative Training and Education Scheme ..	..	1,61,160	70,472	2,73,239
Grants for Cottage and Small Scale Woolen Industry	8,600			
Grants for other schemes	5,086			
Total Receipts ..	13,686	1,61,160	70,472	2,73,239
Total of Opening Balance and Receipts ..	1,53,224	1,82,319	1,43,595	2,91,958
Disbursements :—				
Co-operative Training and Education Scheme	4,065	4,154	4,154	4,154
Cottage and Small Scale Woollen Industry	33,204	4,660	9,738	8,600
Discretionary grants by Deputy Commissioners	119	..	..	..
Consolidation of Holdings	..	..	..	9,902
Drinking Water Supply Schemes	15,631	73,931	43,511	1,69,841
Bara Irrigation System	—907	..	..	..
Inter-village communications	1,000	15,126	14,665	14,223
Industrial shop	..	..	..	..
Rural Sanitation	3,158	26,674	11,368	13,047
Village Irrigation Channels	11,580	45,683	30,210	43,311
Demonstration Plots	6,899	6,630	5,770	4,855
Fruit Cultivation	5,352	5,461	5,460	5,306
School Farm	..	..	..	..
Total Disbursements ..	80,101	1,82,319	1,24,876	2,73,239
Closing Balance	73,123	..	18,719	18,719

Deposit Account of Grant made by the Imperial Council of Agricultural Research

Head of Department—Secretary, Development Departments

Heads of Account		Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.	Rs.
Opening balance of grants made for	Marketing Scheme ..				
	Sugarcane Research Scheme ..	3,580	3,580	4,168	4,168
	Veterinary Disease Investigation Scheme.				
	Total ..	3,580	3,580	4,168	4,168
Receipts—Grants from the Imperial Council of Agricultrual Research for	Marketing Scheme ..	10,000	10,000	10,000	10,000
	Sugarcane Research Scheme ..	..	12,750	4,767	14,296
	Investigation of Poultry Diseases	..	..	..	2,459
	Veterinary Disease Investigation Scheme.	8,330	8,865	8,522	7,400
	Horticulturist	..	4,365	2,336	4,010
	Total ..	18,330	35,980	25,625	38,165
	Total ..	21,910	39,560	29,793	42,333
Payments—Transfers to the Revenue Account to meet expenditure on	Marketing Scheme ..	9,754	10,000	10,000	10,000
	Surgarcane Research Scheme ..	..	12,750	4,767	14,296
	Veterinary and Poultry Disease Investigation Schemes.	7,988	8,865	8,522	9,859
	Horticulturist.. ..	..	4,365	2,336	4,010
	Total ..	17,742	35,980	25,625	38,165
Closing balance of grants made for ..	Marketing Scheme ..				
	Sugarcane Research Scheme ..	4,168	3,580	4,168	4,168
	Veterinary and Poultry Disease Investigation Schemes.				

Deposit Account of Grants from the Central Government for the Development of Handloom Industries

Head of Department—Secretary, Development Departments

Heads	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Opening balance	..	18,719	—17,227	—17,227
Receipts—Grant from the Central Government	5,400	3,500	3,500	3,500
Total ..	5,400	22,219	—13,727	—13,727
Payments—Transfer to the Revenue Account to meet expenditure on the Handloom Weaving Institute.	22,627	3,500	3,500	3,500
				[illegible]

ADVANCES NOT BEARING INTEREST.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-41	Revised Estimate, 1939-40	Budgeet Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Forest Advances	2,26,381	2,38,000	2,17,000	2,17,000
Permanent Advances	180	..	1,000	1,000
Account with Foreign Government and Indian States	..	..	..	..
Account with the Government of Burma..	15,290	12,000	18,000	18.000
Account with the Reserve Bank	1,10,000	1,03,000	1,06,000	1,06,000
Total ..	3,51,851	3,53,000	3,42,000	3,42,000

REMITTANCES—REMITTANCES WITHIN INDIA.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
	Rs.	Rs.	Rs.	Rs.
Remittances between treasuries	41,033	90,000	85,000	85,000
Forest remittances	9,61,474	9,30,000	8,81,000	8,81,000
Public Works remittances—				
Public Works cheques	48,19,892	46,26,000	42,31,000	42,31,000
Transfers between Public Works Officers	1,02,032	1,07,000	67,000	67,000
Other remittances	18,32,170	20,49,000	19,59,000	19,59,000
Remittance by bills	13,57,521	12,14,000	11,13,000	11,13,000
Adjustment account between Central and Provincial Governments ..	61,06,115	98,09,000	53,20,000	53,20,000
Adjustment account with Railways	..	..	11,00,000	11,00,000
Inter-Provincial Suspense Account	6,24,875	8,20,000	5,53,000	5,53,000
Total ..	1,58,45,110	1,96,45,000	1,53,09,000	1,53,09,000

SUSPENSE.

Head of Department—Secretary to Government, Finance Department

Heads of Account	Actuals, 1938-39	Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimaete, 1940-41
	Rs.	Rs.	Rs.	Rs.
Suspense Account	2,28,71,468	57,91,000	2,03,97,000	1,79,06,000
Cheques and bills	48,31,368	49,67,000	47,68,000	47,68,000
Departmental and other similar Accounts ..	55,128	66,000	55,000	55,000
Total Suspense ..	2,77,57,964	1,08,24,000	2,52,20,000	2,27,29,000

EXPENDITURE IN ENGLAND THROUGH THE SECRETARY OF STATE FOR INDIA

Heads of Account		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.
EXPENDITURE				
Demand No. 10				
18—Irrigation—				
Leave Salaries and Deption Pay	*Charged* ..	..	6,040	..
	Voted ..	..	..	..
Demand No. 12				
25—General Administration—				
Leave Salaries and Deputation Pay	*Charged* ..	..	12,760	..
	Voted ..	..	..	..
Other Charges (*charged*) ..	.. ..	..		
Demand No. 13				
27—Admin.stration of Justice—				
Law charges in connection with appeals (voted) ..	.. ..	2,680	6,000	2,680
Demand No. 14				
28—Jails and Convict Settlements—				
Leave Salaries and DeputationPay ..	*Charged*	..	..	..
	Voted ..	..	..	..
Demand No. 27				
55—Superannuation allowances and pensions (*charges*) ..	.. ..	40,000	42,000	42,000
Total expenditure through the Secretary of State for India	.. ..	42,680	66,800	44,680
	Charged ..	40,000	60,800	42,000
	Voted ..	2,680	6,000	2,680

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA.

Heads of Account		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.
Demand No. 4				
0—Forests—				
Leave Salaries and Deputation Pay ..	*Charged* ..	*11,520*	*10,120*	--
	Voted ..	..	..	..
Sterling Overseas Pay (*Charged*)	.. ..	*7,840*	*3,480*	*4,280*
	Total ..	19,360	13,600	4,280
	Charged ..	*19,360*	*13,600*	*4,280*
	Voted ..	..	..	..
Demand No. 6				
2—Charges on account of Motor Vehicles Taxation Acts (India)—				
Sterling Overseas Pay (*Charged*) ..	.. ..	..	*2,640*	*4,000*
	Total ..	..	2,640	4,000
Demand No. 10				
8—Irrigation—Miscellaneous Expenditure and 50—Civil Works—				
Leave Salaries and Deputation Pay.. ..	*Charged* ..	*25,120*	*23,200*	*20,920*
	Voted ..	8,520	2,320	1,960
Sterling Overseas Pay (*Charged*)	.. ..	*30,880*	*19,640*	*15,000*
Stores for India (Voted)	.. ..	..	..	..
Loss or gain by exchange (*charged*)	.. ..	*8,000*	..	..
	Total ..	72,520	45,160	37,880
	Charged ..	*64,000*	*42,840*	*35,920*
	Voted ..	8,520	2,320	1,960
Demand No. 12				
5—General Administration—				
Leave Salaries and Deputation Pay..	*Charged*	*1,25,320*	*72,000*	*32,640*
	Voted	4,880	1,480	..
Sterling Overseas Pay (*Charged*)	.. ..	*89,680*	*75,360*	*83,000*
Provincial Government's share of the cost of the High Commissioner's Establishment (Voted).		11,200	10,560	9,080
Allowances etc. of I. C. S. candidates (*Charged*) ..	.. ..	..	*4,400*	*9,600*
Travelling allowance (*Charged*)	.. ..	..	..	..
Stores	*Charged* ..	..	..	..
	Voted	..	80	..
Other Charges—Publications (Voted) ..	.. ..	..	..	320
	Total ..	2,31,080	1,63,880	1,34,640
	Charged	*2,15,000*	*1,51,760*	*1,25,240*
	Voted ..	16,080	12,120	9,400
Demand No. 13				
7—Administration of Justice—				
Leave Salaries and Deputation Pay..	*Charged*	..	*7,680*	*17,960*
	Voted	..	..	..
Sterling Overseas Pay (*Charged*)	.. ..	*13,600*	*5,920*	*4,000*
	Total ..	13,600	13,600	21,9[illegible]
	Charged	*13,600*	*13,600*	*21,960*
	Voted ..	..	..	--

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—contd.

Heads of Account		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.
Demand No. 14				
28—Jails and Convict Settlements—				
Leave Salaries and Deputation Pay	*Charged*	*19,480*	*13,320*	..
	Voted	..	2,200	..
Sterling Overseas Pay (*Charged*)	..	*1,200*	*1,600*	*4,800*
Other Charges—Travelling Allowance (*Charged*)	..	..	*40*	..
Publications (Voted)	..	..	..	40
Other Allowances—				
Subsistence and Study Allowance (*Charged*)	..	..	*240*	..
	Total	20,680	17,400	4,840
	Charged	*20,680*	*15,200*	*4,800*
	Voted	..	2,200	40
Demand No. 15				
29—Police—				
Leave Salaries and Deputation Pay	*Charged*	*54,000*	*46,440*	*37,520*
	Voted	..	3,920	5,840
Sterling Overseas Pay (*Charged*)	..	*48,000*	*35,840*	*22,240*
Stores (Voted)	..	..	..	..
Other Charges Travelling Allowance	*Charged*	..	*160*	..
	Voted	..	..	
Other Allowances—				
Subsistence and study Allowance	*Charged*	..	*80*	..
	Voted	..	4,600	..
	Total	1,02,000	91,040	65,600
	Charged	*1,02,000*	*82,520*	*59,760*
	Voted	..	8,520	5,840
Demand No. 16				
37—Education—				
Leave Salaries and Deputation Pay..	*Charged*	*5,960*	*3,200*	..
	Voted	1,080	..	1,800
Sterling Overseas Pay (*Charged*)	..	..	..	..
Scholarships, Allowances, etc. (Voted)	..	..	..	..
	Total	7,040	3,200	1,800
	Charged	*5,960*	*3,200*	..
	Voted	1,080	..	1,800
Demand No. 17				
38—Medical—				
Leave Salaries and Deputation Pay ..	*Charged*	*11,160*	*2,520*	..
	Voted	..	..	..
Sterling Overseas Pay (*Charged*)	..	*8,000*	*13,520*	*15,760*
Other Charges—				
Publications (Voted)	..	..	..	80
	Total	19,160	16,040	15,840
	Charged	*19,160*	*16,040*	*15,760*
	Voted	..	..	80
Demand No. 17				
39—Public Health—				
Leave Salaries and Deputation Pay	*Charged*	..	..	..
	Voted	..	..	..
Sterling Overseas Pay (*Charged*)	..	*4,800*	*4,800*	*4,800*
Other Charges (*Charged*)	..	..	..	..
	Total	4,800	4,800	4,800
	Charged	*4,800*	*4,800*	*4,800*

EXPENDITURE IN ENGLAND THROUGH THE HIGH COMMISSIONER FOR INDIA—contd.

Heads of Account		Budget Estimate, 1939-40	Revised Estimate, 1939-40	Budget Estimate, 1940-41
		Rs.	Rs.	Rs.
Demand No. 30				
XLI—Malakand Hydro-Electric Scheme—Working Expenses—				
Leave Salaries and Deputation Pay (Voted) ..	.. ..	3,280	..	6,680
Sterling Oversea Pay (Voted)	.. ..	7,600	6,760	4,520
	Total ..	10,880	6,760	11,200
	Charged ..	..	..	..
	Voted ..	10,880	6,760	11,200
Demand No. 18				
40—Agriculture—				
Leave Salaries and Deputation Pay	*Charged* ..	..	..	..
	Voted ..	2,720	2,720	1,520
Sterling Overseas Pay (*charged*)	.. ..	..	..	..
	Total ..	2,720	2,720	1,520
	Charged ..	..	..	..
	Voted ..	2,720	2,720	1,520
Demand No. 19				
41—Veterinary—				
Leave Salaries and Deputation Pay (Voted) ..	..	..	..	..
Other Charges—Publications (Voted) ..	.. ..	..	..	160
	Total ..	..	..	160
	Charged ..	..	..	..
	Voted ..	..	:	160
Demand No. 27				
55—Superannuation allowances and pensions—				
Superannuation and Retired allowances ..	*Charged* ..	*96,000*	*88,000*	*1,00,000*
	Voted ..	12,000	16,400	18,000
Compassionate Allowance (*Charged*) ..	.. ..	..	*720*	*800*
	Total ..	1,08,000	1,05,120	1,18,800
	Charged ..	*96,000*	*88,720*	*1,[illegible]0,8[illegible]*
	Voted ..	12,000	16,400	18,000